

ABSTRACT

ACHMAD MAULANA. 151210150. *Application of Accounting Information Systems for Cash Receipts and Disbursements of Non-Cash Transactions at the Bogor City Regional Disaster Management Agency (BPBD). Under the guidance of UDI PRAMIUDI.*

The purpose of this research is to find out how the accounting information system for cash receipts through non-cash transactions at the Bogor City Disaster Management Agency (BPBD), to find out how the cash disbursement accounting information system through non-cash transactions at the Bogor City Disaster Management Agency (BPBD) and to find out whether the accounting information system for cash receipts and cash disbursements through non-cash transactions at the Bogor City Disaster Management Agency (BPBD) is in accordance with the basic provisions of the law for implementing non-cash transactions.

This research method is carried out using analytical descriptive analysis approach. As for the meaning of the descriptive analytical method according to Sugiono (2009, 29), is a method that serves to describe or provide an overview of the object under study through data or samples that have been collected as they are without conducting analysis and making general conclusions. In other words, analytical descriptive research takes problems or focuses on problems as they are when the research is carried out. The research results are then processed and analyzed to draw conclusions.

The results of this study indicate that the application of the accounting information system for cash receipts and disbursements through non-cash transactions at the Bogor City Disaster Management Agency (BPBD) has been running quite well. The implementation of non-cash transactions at the Bogor City Regional Disaster Management Agency (BPBD) is also in accordance with the basic legal provisions for implementing non-cash transactions. In order to create the benefits of implementing non-cash transactions, namely, the flow of funds for all transactions can be traced so that it is more accountable, realizes an orderly administration of cash management, supports the implementation of accrual basis as well as more optimal budget absorption.

Keywords : Non-Cash Transactions, Cash Receipts and Cash Disbursements