

ABSTRACT

The main purpose of this paper is to find out Credit Sales Accounting Information System in PT. Triteguh Manunggal Sejati, to find out the barriers and all the problems encountered.

The method used in this paper is descriptive, and PT. Triteguh Manunggal Sejati as the object in this Research. Primary data obtained from the documents of PT Triteguh Manunggal Sejati.

Assessment of this paper is done through a qualitative approach, which is analyzing the accounting information system of credit sales by using the flowchart, the system of authority and bookkeeping procedures, healthy practice and high qualified employee according to each responsibility.

The conclusion of this research about System and Sales Accounting Procedure that run in the company is sufficient, because the systems and procedures are applied fairly good, acceptable and implemented by all employees. There are still some weaknesses in this system. It is necessary to make a separation between billing department and accounting department. It's necessary to make a warehouse card system by warehouse department and to make more copy of sales invoice from only two copies that they had right now.

Keyword : Accounting Information System, Sales Credit