

**PERANCANGAN SISTEM INFORMASI AKUNTANSI KOPERASI
SIMPAN PINJAM PADA KOPERASI BINA SEJAHTERA KABUPATEN
BANTUL**

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ABSTRAK

Penelitian ini bertujuan untuk merancang sistem informasi akuntansi koperasi simpan pinjam yang sesuai dengan Peraturan Menteri Koperasi Dan Usaha Kecil Menengah Republik Indonesia Nomor 12/Per/M.KUKM/IX/2015. Objek penelitian adalah koperasi BINATARA Bantul. Teknik pengumpulan data yaitu dokumentasi, wawancara dan studi Pustaka. Teknik Analisis yang digunakan yaitu Diagram Konteks, Diagram Alir, Perancangan Basis Data, Perancangan *Input* dan *Output*. Tahapan analisis yaitu menganalisis proses pencatatan transaksi simpam pinjam yang selama ini dilakukan dan membuat rancangan Sistem Informasi Akuntansi Simpan Pinjam. Hasil penelitian (1) Anggota dapat mencetak kartu anggota dari sistem, (2) Anggota dan bendahara menerima bukti simpanan, bukti pinjaman dan bukti angsuran dari sistem, (3) Anggota bisa setiap saat mendapatkan informasi mengenai simpan pinjam dari sistem, (4) Data yang sama hanya diinputkan satu kali untuk berbagai kepentingan, (5) Penyusunan laporan seperti buku besar kas, buku besar piutang, kartu piutang, laporan simpanan, laporan pinjaman bisa dilakukan secara otomatis dari data yang sudah tersimpan di sistem, (6) Sesuai dengan Permen Koperasi dan Usaha Kecil dan Menengah Republik Indonesia Nomor 12/per/M.KIKM/IX/2015, pada Sistem Informasi Akuntansi Koperasi Simpan Pinjam BINATARA mencatat tiga simpanan yaitu simpanan pokok, simpanan wajib dan simpanan sukarela. (7) Sesuai Permen Nomor 12/per/M.KIKM/IX/2015 pengukuran piutang dicatat sebesar nilai perolehan piutang. Pencatatan dilakukan pada Buku besar Piutang dan rincian piutang masing masing anggota di catat di Kartu Piutang., (8) Sesuai Permen Nomor 12/per/M.KIKM/IX/2015 Kas dicatat di Buku besar kas sebesar nilai nominalnya.

Kata Kunci : Sistem Informasi Akuntansi, Koperasi Simpan Pinjam, Peraturan Menteri Koperasi Nomor 12/per/M.KIKM/IX/2015.

**DESIGN OF AN ACCOUNTING INFORMATION SYSTEM FOR SAVING
AND LOAN COOPERATIVE IN BINA SEJAHTERA KOPERASI
BANTUL REGENCY**

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ABSTRACT

This study aims to design a saving and loan cooperative accounting information system in accordance with the Regulation of the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia Number 12 / Per / M.KUKM / IX / 2015. The research object is the cooperative BINATARA Bantul. Data collection techniques are documentation, interviews and literature study. The analysis techniques used are Context Diagram, Flow Chart, Database Design, Input and Output Design. The analysis stage is to analyze the process of recording savings and loan transactions that have been carried out and designing a Savings and Loan Accounting Information System. Research results (1) Members can print membership cards from the system, (2) Members and treasurers receive proof of deposits, proof of loans and proof of installments from the system, (3) Members can at any time get information about savings and loans from the system, (4) Data The same information is only inputted once for various purposes, (5) Preparation of reports such as cash ledgers, accounts receivable ledgers, accounts receivable cards, savings reports, loan reports can be done automatically from data already stored in the system, (6) In accordance with the Ministerial Regulation Cooperatives and Small and Medium Enterprises of the Republic of Indonesia Number 12 / per / M.KIKM / IX / 2015, in the Accounting Information System for BINATARA Savings and Loans Cooperatives records three deposits, namely principal savings, mandatory savings and voluntary savings. (7) In accordance with Permen 12 / per / M.KIKM / IX / 2015, the measurement of receivables is recorded at the acquisition value of the accounts receivable. Recording is made in the Accounts Receivable Ledger and the details of each member's accounts receivable are recorded on the Accounts Receivable Card. (8) According to the Ministerial Regulation Number 12 / per / M.KIKM / IX / 2015 Cash is recorded in the cash ledger at its nominal value.

Keywords: Accounting Information Systems, Savings and Loans Cooperatives, Regulation of the Minister of Cooperatives Number 12 / per / M.KIKM / IX / 2015