

ABSTRAK

Karya Tulis Tugas Akhir ini bertujuan untuk mengkaji penerapan sistem informasi akuntansi terkait siklus pengeluaran Dinas Pendidikan Kabupaten Tuban. Metode pengumpulan data penelitian diambil dan diolah berupa data primer dan data sekunder. Data primer diambil dari wawancara dengan pihak berwenang dan data tambahan berasal dari metode perpustakaan seperti buku, peraturan yang berlaku, jurnal ilmiah, internet serta sumber terpercaya lainnya. Berdasarkan rangkuman dan penelitian penulis, Dinas Pendidikan Kabupaten Tuban telah melakukan siklus belanja sesuai dengan ketentuan yang berlaku, baik secara lisan maupun sesuai dengan ketentuan yang berlaku. Kelayakan mengacu pada proses, tindakan, dokumen, dan kontrol internal yang terkait dengan siklus pengeluaran.

Kata kunci: Siklus Pengeluaran, pemerintah daerah, sistem informasi akuntansi, Dinas pendidikan

Abstract

This final project paper aims to examine the application of accounting information systems related to the expenditure cycle of the Tuban department of education. Research data collection methods are taken and processed in the form of primary data and secondary data. Premiere data is taken from interviews with authorities and additional data comes from library methods such as books, applicable regulations, scientific journals, internet and other reliable sources. Based on the author's summary and research, the Tuban Regency Education Office has carried out a shopping cycle in accordance with applicable regulations, both verbally and in accordance with applicable regulations. Eligibility refers to the processes, actions, documents and internal controls associated with the expenditure cycle.

Keywords: *Expenditure Cycle, local government, accounting information system, the department of education*