

## ABSTRAK

Tujuan dari penelitian ini adalah menganalisis sistem akuntansi pembelian barang dagang pada Minimarket Lulushop Banyuwangi. Jenis penelitian ini adalah studi kasus. Data diperoleh melalui wawancara, observasi, dan dokumentasi. Teknis analisis data yang digunakan adalah membandingkan antara konsep-konsep teori dan penerapan sistem informasi akuntansi pembelian pada Minimarket Lulushop, kemudian menarik kesimpulan dan memberikan saran yang dianggap perlu

Berdasarkan hasil analisis dan pembahasan dapat disimpulkan bahwa sistem akuntansi pembelian di Minimarket Lulushop belum sesuai dengan unsur-unsur sistem akuntansi pembelian dan pengendalian internal. Masih banyak terdapat unsur-unsur yang belum diterapkan di Minimarket Lulushop. Hal ini dapat dilihat dari (1) kurang terstrukturanya organisasi Minimarket Lulushop, (2) terdapat rangkap jabatan pada fungsi gudang, fungsi pembelian dan fungsi penerimaan, (3) tidak terdapat dokumen yang digunakan di Minimarket Lulushop.

Kata kunci : Pembelian, Sistem Akuntansi, Sistem Akuntansi Pembelian



## ABSTRACT

*The purpose of this study was to analyze the accounting system for purchasing merchandise at the Lulushop Banyuwangi Minimarket. This type of research is a case study. Data obtained through interviews, observation, and documentation. The technical analysis of the data used is to compare the theoretical concepts and the application of the purchasing accounting information system at the Lulushop Minimarket, then draw conclusions and provide suggestions that are deemed necessary.*

*Based on the results of the analysis and discussion, it can be concluded that the purchasing accounting system at the Lulushop Minimarket is not in accordance with the elements of the purchasing accounting system and internal control. There are still many elements that have not been implemented in Lulushop Minimarket. This can be seen from (1) the lack of structure in the Lulushop Minimarket organization, (2) there are multiple positions in the warehouse function, purchasing function and receiving function, (3) there are no documents used in the Lulushop Minimarket.*

*Keywords: Accounting System, Purchasing, Accounting System of Purchasing*