FINAL PROJECT REPORT

IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS

IN MK. KARYA COMPANY

Prepared to Fulfil the Assignments of the Accounting Information Systems

Lecturer:

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By:

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BACHELOR'S STUDY PROGRAM IN INTERNATIONAL ACCOUNTING

FACULTY OF ECONOMICS AND BUSINESS

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PREFACE

All honor and thanks are due to Allah SWT, the Almighty, for providing the author with the abundance of grace and direction that allowed them to finish this paper on schedule. The purpose of this work is to give readers and the author more understanding about accounting information systems.

The author would like to acknowledge the numerous individuals who provided direct and indirect guidance, instruction, and support in the completion of the study and writing of this work. Because of this, the writers would like to extend their sincere gratitude and admiration to:

1. Asniati, Dr., SE, MBA. Ak as the lecturer of the Accounting Information System course.
2. Nurul Hakimi as assistant lecturer of Accounting Information Systems course.
3. The owner and all employees of the MK Karya who have accepted the author's offer very well.
4. Group 1 members, Nisrina Azzahra, Orva Linnissa, Shabina Humaira Muhardi, and Tessa Putri Fahira who have contributed by providing their ideas so that this paper can be arranged properly and neatly.

We hope that readers may gain more knowledge from this work. Aside from that, though, we acknowledge that this paper is far from flawless. In order to improve as writers and produce better articles in the future, we therefore require helpful critique and recommendations that can advance our skills. We as writers hope that this work will be helpful to readers as well.

Padang, December 12, 2023

Authors

CHAPTER I
GENERAL PART

1.1. The Purpose of the Study of Accounting Information System in Companies

Accounting Information Systems (AIS) are a tool which, when incorporated into the field of Information and Technology systems (IT), are designed to help in the management and control of topics related to organization' economic-financial area. Accounting Information System (AIS) is vital to all organizations (Borthick and Clark, 1990; Curtis, 1995; Rahman et al., 1988; Wilkinson, 1993; Wilkinson et al., 2000) and perhaps, each organization either profit or non-profit-oriented need to maintain the AISs (Wilkinson, 2000: 3-4). On the other hand, an AIS is the whole of the related components that are put together to collect information, raw data or ordinary data and transform them into financial data for the purpose of reporting them to decision makers (Mahdi Salehi, Vahab Rostami and Abdolkarim Mogadam, 2010).

Then, the purpose of studying accounting information systems (AIS) in companies is to collect, store, manage, process, retrieve, and report financial data. AIS can be used by accountants, consultants, business analysts, managers, chief financial officers, auditors, and regulators. An AIS's main purpose is to efficiently and effectively gather and store information about a company's financial activities.

a. AIS can help the different departments within a company to work together if they have an effective AIS.

b. The management can request sales data from AIS that display total sales, inventory, shipping, and production expenses.

c. To deliver data that can be used to make decisions.

d. Make sure controls are in place to accurately record and process data.

e. provides businesses with the ability to record all types of financial information for future use, and these systems are huge time-savers and make the accounting processes and procedures easily repeatable.

f. Because of that, these systems save companies money because the number of people needed to complete accounting processes is reduced,

g. The accounting information systems profession is growing rapidly with the advent of businesses computerizing their accounting processes.

1.2. Company Background

Picture 1_MK. KARYA

Company Name	: MK. Karya
Company Type	: Manufacturing Company in the furniture sector
Owner	: Mr. Markis
Total employee	: 15 People
Address	: Toko Kayu MK. Karya Parak Buruk
Contact	: 0812-6655-9646

MK. KARYA is a furniture store that focuses on making doors, windows, and frames. MK. KARYA is a family company that was first established in 1993 in Lubuk Buaya, Padang. However, because the first location did not allow for the distribution of goods, this wooden shop moved to the second location, namely in Balai Gadang, Padang city. MK. KARYA itself comes from the name of the CEO or owner, namely MK (MARKIS). This company was founded by the father of the CEO or "Markis" who was also a timber businessman who had gone bankrupt. Following in the footsteps of his father, "Markis" as CEO of the MK. KARYA founded his own new company and is now continued by his children. MK. KARYA is open every Monday-Saturday from 08:00 AM - 05:00 PM. MK. KARYA produces goods every time there is an order.

1.3. Organizational Chart and Job Description Within the Organization

1.3.1. Organizational Chart

```
                        CEO
                    Markis Katir
                              |
                          Manager
                    Radha Juvinka Markis
               |                        |
        Administrators           Field Coordinators
     1. Winefri Juelta           1. Jandrial
     2. Viola Septiawery         2. Arif Budiman
     3. Netraindrawati                  |
                                   Woodworkers
                                 1. Fadhil
                                 2. M. Lupi
                                 3. Samsu
                                 4. Nasrul
                                 5. Yatno
                                 6. Fajri
                                 7. Emo
                                 8. Ed
```
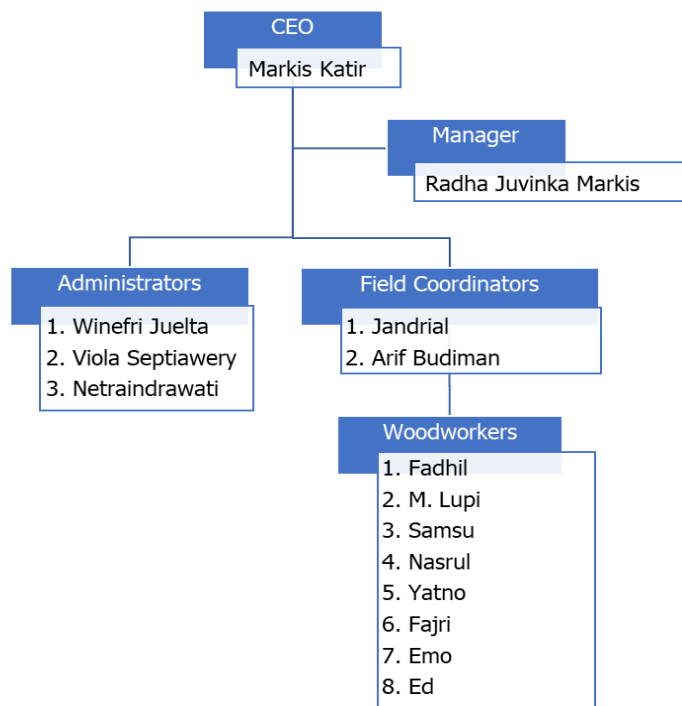
Picture 2_Organizational Chart of MK.Karya

1.3.2. Job Description

a. Chief Executive Officer

   1. Create, communicate and implement the vision, mission and goals of the organization or company to all employees.

b. Manager

   1. Planning and organizing production schedules

   2. Manage and record cash, sales, and account receivable

   3. Take measurements materials needed with field coordinator

   4. Coordinate, conduct negotiations, and agree on prices and schedules with clients and suppliers

   5. Conduct selection, ordering and purchasing materials

   6. Carry out quality control of incoming raw materials from suppliers together with the field coordinator

   7. Answering customer inquiries on social media

   8. Determine the quality standards of products that have been produced

c. Administrator

   1. Receive customer orders and arrange payments

   2. Convey orders to the field coordinator

   3. Communicate with manager regarding cash receipts, sales, and receivables

   4. Help managers answer customer inquiries on social media

  d. Field Coordinator

   1. Coordinate with admin regarding customer order details

   2. Take measurements materials needed with manager

   3. Carry out quality control of incoming raw materials from suppliers together with the manager

   4. Organize the team and give work instructions

   5. Supervise the production process

   6. Supervise employee performance

   7. Reporting the use of raw materials, production processes and final products to the manager

   8. Control the final production result

   9. Checking and maintaining the cleanliness of the work area

  e. Woodworker

   1. Receive instructions from the field coordinator regarding orders to be produced

   2. Record the use of raw materials and communicate it to the field coordinator

   3. Carry out production processes per item

   4. Communicate with the field coordinator regarding products that have been completed

1.4. Computer Facilities Available and Usage

  MK. KARYA does not have computer facilities available that can be used to assist their operational activities. MK. KARYA activities are carried out without using computer technology at all.

1.5. Implementation of Accounting Information System

  Related to point 4, implementation of Accounting Information System in MK. KARYA are carried out manually. The company uses a manual recording system that involves physical documents. For example, the company uses salary slips that are created manually by the admin. Companies also record inventory manually without computer assistance.

1.6. Current Generated Report

1.6.1. Daily Report

Admin at MK. KARYA records daily orders from customer. Since the goods produced are costume products, recording is done when an order is placed. Admin will create a sales invoice to record orders from customers, and then, the invoice will be reported to the manager and the manager will record the sales that occur every day.

Picture 3_Sales Invoice

1.6.2. Monthly Report

MK. KARYA manager records monthly purchases of raw materials when the raw materials are received. Since raw materials are imported from outside the city, it is impossible to record them on a daily basis. Apart from that, employee salaries are also recorded on a monthly basis by collecting daily production data from each worker. The worker's salary will be given along with the cash receipt.

Picture 4_Cash Receipt for Salaries Payment

Picture 5_Purchase Invoice

CHAPTER II

ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION AND ANALYSIS
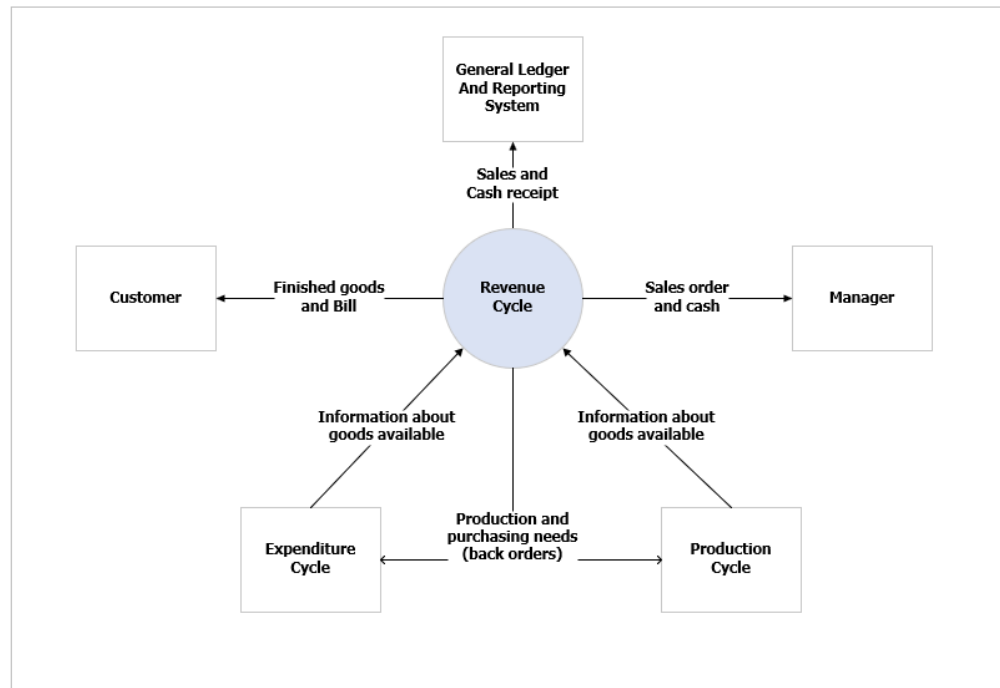
2.1. Revenue Processing Cycle

MK KARYA begins the process by receiving customer orders. Orders can be placed directly where customers visit the factory and make orders to the admin. Apart from this method, MK KARYA also accepts orders via social media or direct telephone calls. This process is carried out traditionally, where customer orders are entered into the system by the admin. Since MK KARYA operates on a down payment (DP) system, customers are not required to make credit arrangements. Instead, they pay full when the goods are received.

Next, MK KARYA picking and packing the order and shipping the order. Admin will submit the sales order to the field coordinator regarding the products ordered and the quantity. The field coordinator will use this data to identify what raw materials are used. After knowing the raw materials needed, the field coordinator will prepare the production process together with field workers or woodworkers. After the production process is complete, the field coordinator will inform the admin and prepare the product for delivery.

The third activity is carried out when the product has been made and is ready to be delivered to the customer by the field coordinator. The admin will provide a bill to the customer and provide information on the amount of the bill that the customer must pay and where the customer must pay the bill. In this case, customers can choose whether they want to give cash directly to the admin at the shop or make payment via transfer.

The final activity is cash collection where the admin will receive settlement payments from customers. Previously, this activity was also carried out when customers paid a down payment at the start of the order. Every time the admin receives a payment, the admin will report it to the manager so that the manager can record the cash account, account receivable, and sales.

2.1.1. Context Diagram of Revenue Processing

Picture 6_Context Diagram of Revenue Processing

2.1.2. Data Flow Diagram
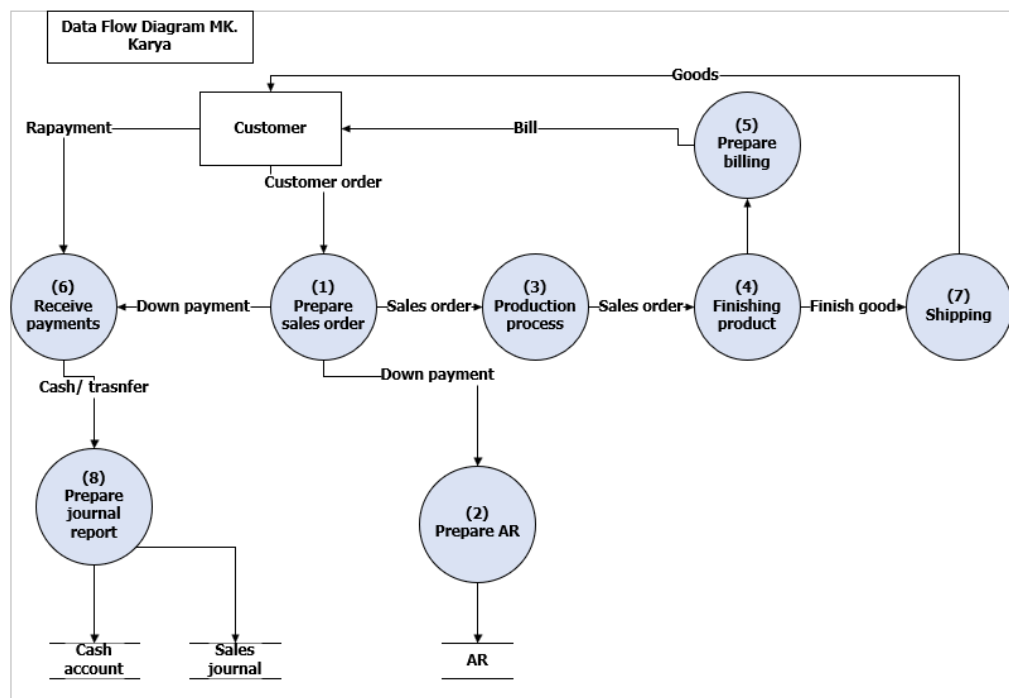
Picture 7_Data Flow Diagram of Revenue Processing Cycle

2.1.3. Flowchart
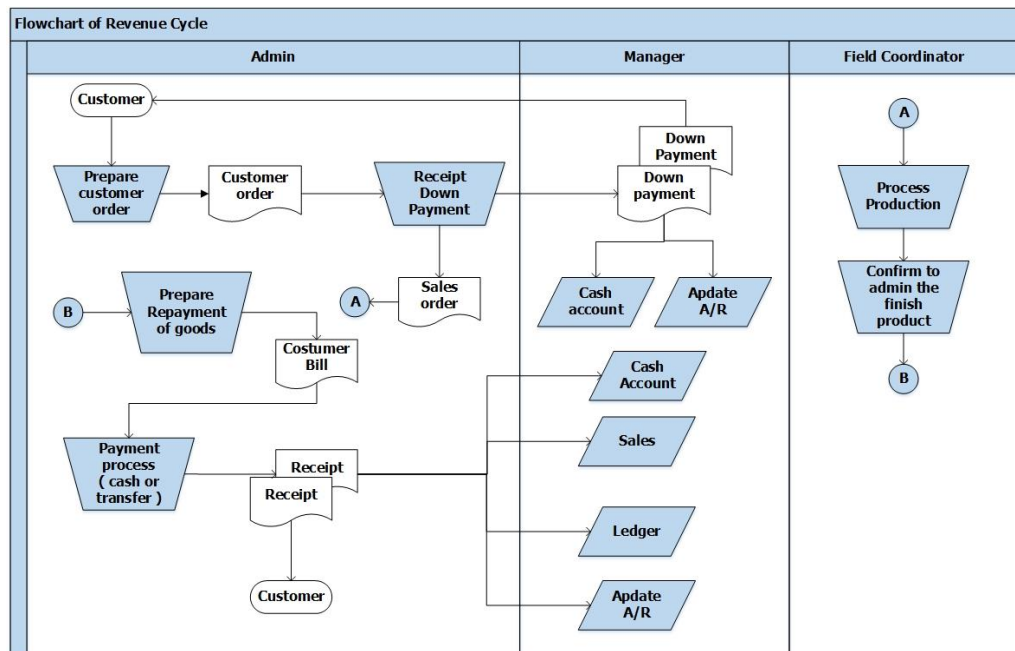
Picture 8_Flowchart of Revenue Processing Cycle

2.1.4. Business Process Diagram
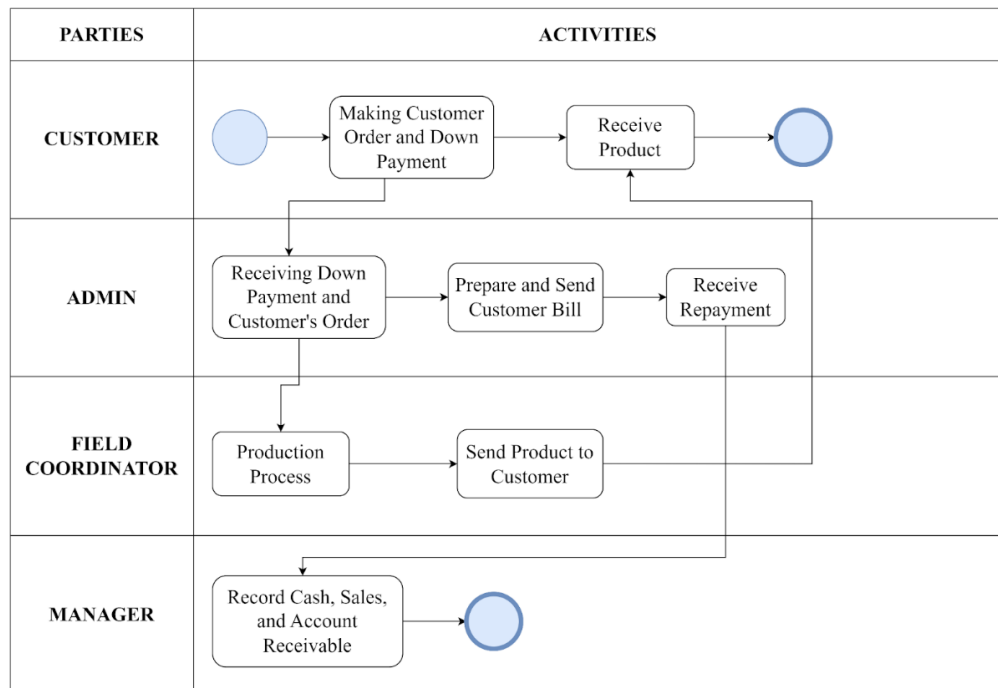
Picture 9_Business Process Diagram of Revenue Processing Cycle

2.1.5. Internal Control Analysis

a. Authorization of transactions

   Weakness: The transaction authorization is already running well and there are no weaknesses in the transaction authorization of MK. KARYA

   Recommendation: Continue regular reviews of the authorization process to ensure it remains effective and aligns with evolving business needs. Consider documenting authorization procedures to provide clarity and consistency.

b. Segregation of duties

   Weakness: The field coordinator also doubles as a warehouse, which indicates that the division of tasks at MK. KARYA is not effective.

   Recommendation: Redistribute tasks to enhance the segregation of duties, reducing the risk of errors and fraudulent activities. Clearly define and communicate the roles and responsibilities of each position involved in the revenue cycle.

c. Supervision

   Weakness: In this case there are no weaknesses in MK. KARYA's supervision. Supervision of operations is already running well.

   Recommendation: Continue effective supervision practices, ensuring that there is ongoing communication between supervisors and staff. Periodically review supervisory procedures to adapt to changes in business dynamics.

d. Accounting records

   Weakness: MK. KARYA still uses manual recording of transactions. This is certainly less effective because manual recording has several weaknesses. Such as, prone to writing or data entry errors, longer time consuming which can cause delays in data processing and reporting, difficult to manage if the amount of data increases, risk of loss or damage to physical data, difficulty in reporting and others.

   Recommendation: Transition to an automated accounting system to address weaknesses associated with manual recording. This will improve accuracy, efficiency, and data management. Provide training to staff for a smooth transition.

e. Access control

   Weakness: Since only the manager has access to accounting records and only the admin has access to money, MK. KARYA has carried out access control properly and there are no weaknesses in this regard.

Recommendation: Periodically review and update access control policies to ensure they align with the current organizational structure and personnel changes.

f. Independent verification

Weakness: In PT MK. KARYA, independent verification carried out by managers is already running well.

Recommendation: Continue to conduct effective independent verification. Consider implementing periodic internal audits to further ensure the integrity of the verification process and to identify any areas for improvement.

2.2. Expenditure Processing Cycle

MK. Karya has a main supplier in Sijunjung and a back-up supplier with lower quality in Pariaman. The wood supplied from Sijunjung is forest wood with the best quality and the supplier has certification to provide supplies for other companies. The wood from Pariaman is fruit wood such as durian, but this supplier does not have certification to provide supplies for other companies. The manager makes orders to suppliers according to the information provided by the field coordinator regarding the goods needed every month. After receiving the order, the supplier will prepare the goods and send them to the MK. Karya warehouse with the packing slip and invoice. Payment is made when the goods arrive at the warehouse in cash or via transfer by manager and the field coordinator will immediately carry out quality control. Even so, most of the items that arrive will all be used, if there are items that are not suitable, they will be used to make other products. After that, the manager will record purchases and cash disbursements manually, meanwhile, the field coordinator will use data on available goods for the production process.

2.2.1. Context Diagram
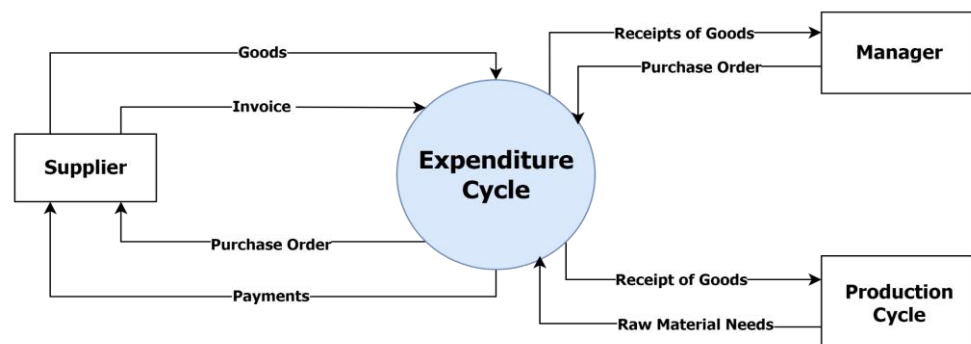
Picture 10_Context Diagram of Expenditure Processing Cycle

2.2.2. Data Flow Diagram
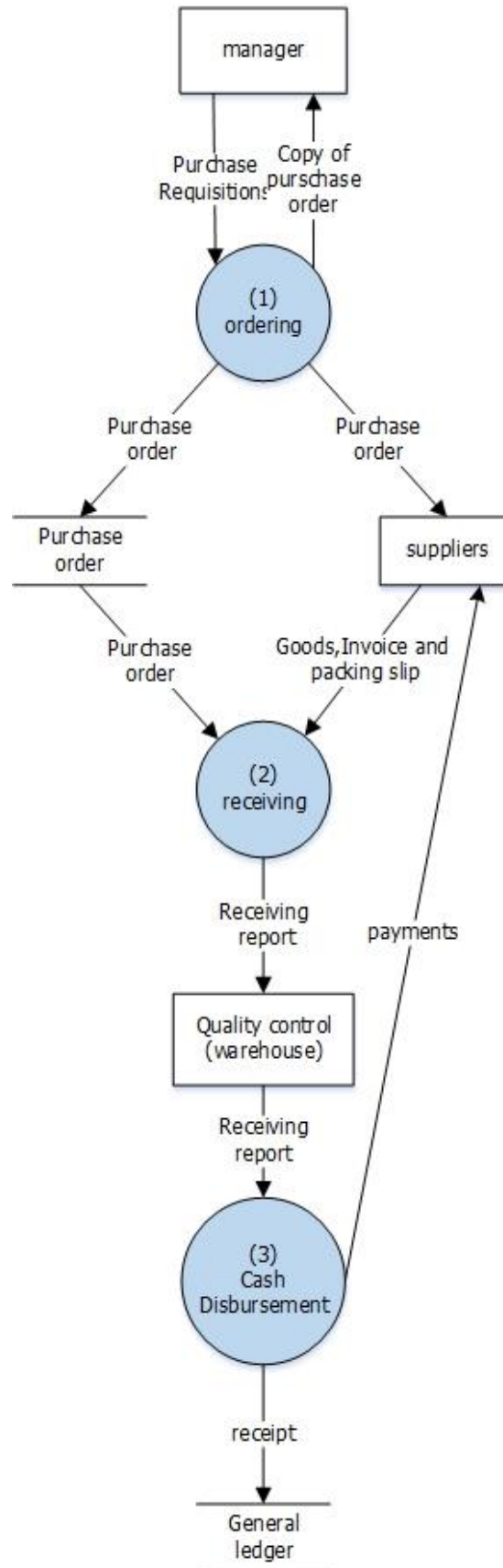
Picture 11_Data Flow Diagram of Expenditure Processing Cycle

2.2.3. Flowchart
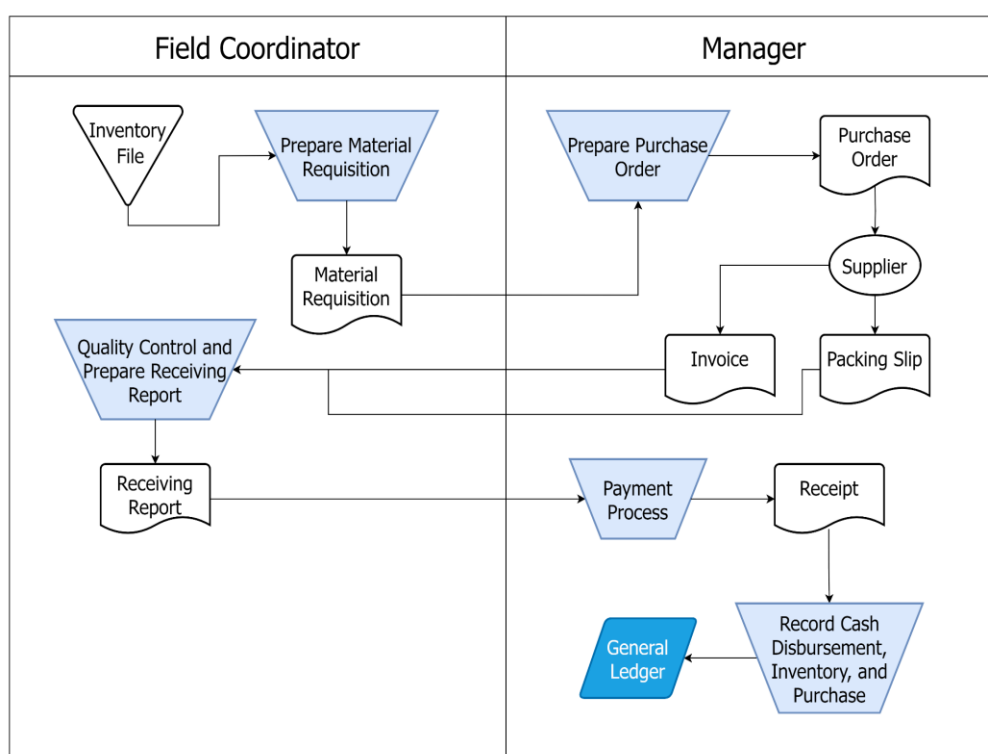
Picture 12_Flowchart of Expenditure Processing Cycle

2.2.4. Business Process Diagram
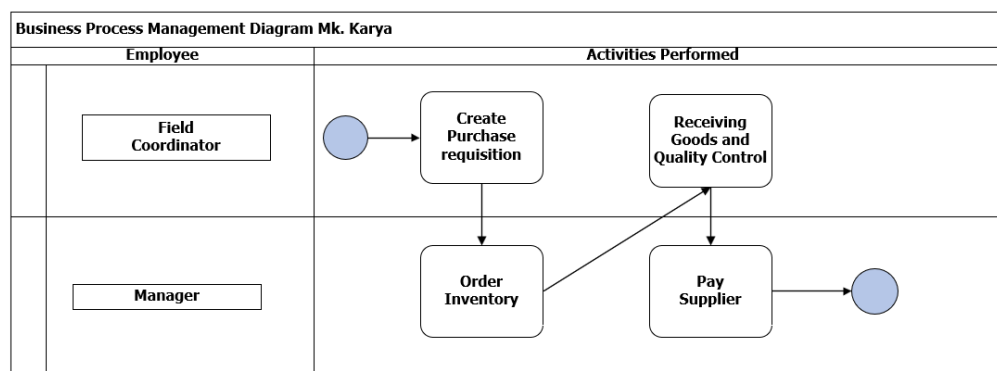
Picture 13_Business Process Diagram of Expenditure Process Cycle

2.2.5. Internal Control Analysis

a. Transaction Authorization

Weakness: Transaction authorization for purchasing subsystems is carried out properly by the field coordinator, as well as the manager who authorizes the cash disbursement subsystem.

Recommendation: Continue internal control so that inventory and cash flow management run well and effectively.

b. Segregation of Duties

Weakness: Lack of separation of duties in the cash disbursement system.

Recommendation: Assign different individuals for ordering, cash disbursement and general ledger function. This separation reduces the risk of errors and potentially fraudulent activities.

c. Supervision

Weakness: Control and inspection of incoming goods is not carried out very well. The field coordinator will accept all incoming goods even if the quality does not meet standards.

Recommendation: Companies must pay more attention to the quality agreed upon in the transaction so as not to incur losses.

d. Accounting Records

Weakness: Company uses manual recording of purchases and cash disbursements, which can be time-consuming and prone to errors.

Recommendation: Implement a digital accounting system to streamline recording processes, reducing errors and improving efficiency in maintaining accurate accounting records.

e. Access Control

Weakness: Access to records is only carried out by the manager but there is no security for cash and other physical assets.

Recommendation: Implement access controls in any digital systems used for recording purchases and payments. This ensures restricted access and enhances data security.

f. Independent Verification

Weakness: The independent verification process is not clearly structured or documented.

Recommendation: Establish a systematic and well-documented independent verification process, especially for items that are repurposed. This ensures accurate inventory management and reporting.

2.3. Production Processing Cycle

Field coordinator controls inventory every day in the warehouse. Every month, the field coordinator will make a purchase request to the manager and the manager will continue the purchasing process as explained in the previous section. When the wood

arrives at the warehouse, the field coordinator will carry out quality control and store the wood materials based on size type with the help of wood workers.

Production activities begin when the field coordinator receives a customer order request from the manager. The field coordinator will create production schedules, work orders, and send them to the woodworkers. Each woodworker will produce an order in accordance with the standards set by the company and wage payments will be calculated based on the amount of work they complete. The field coordinator will supervise every work carried out by each woodworker.

Each worker will prepare the bill of materials in accordance with what they need to the field coordinator and take the materials after the field coordinator gives their approval. The field coordinator will always control and inform the manager regarding inventory and the manager will record any changes in inventory. The manager will also record payroll after paying the woodworkers according to their production amount.

2.3.1. Context Diagram
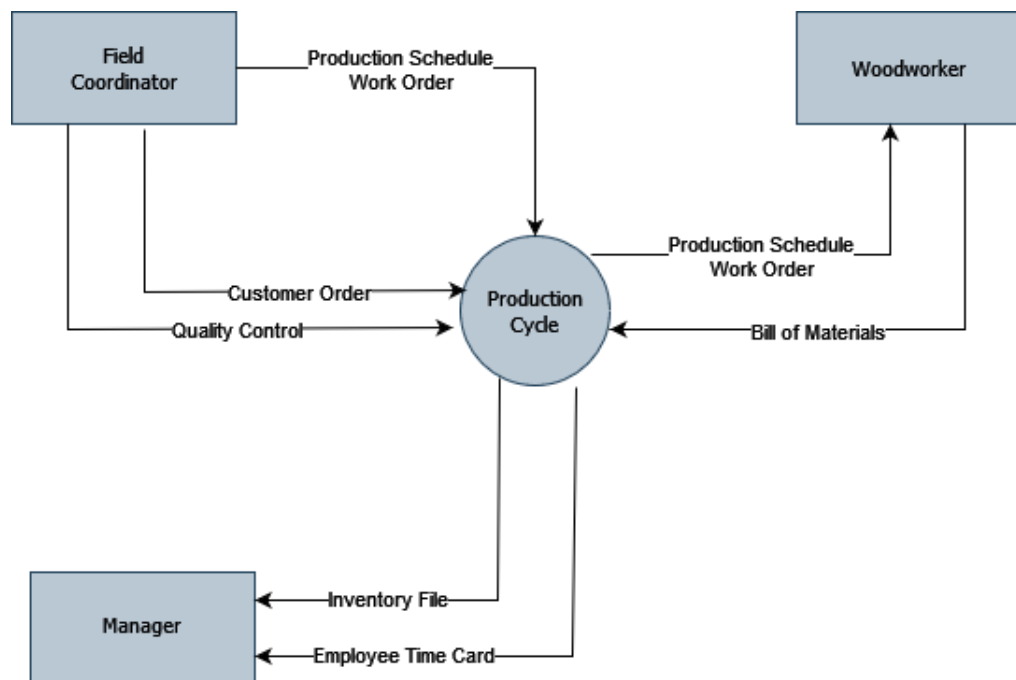
Picture 14_Context Diagram of Production Processing Cycle

2.3.2. Data Flow Diagram
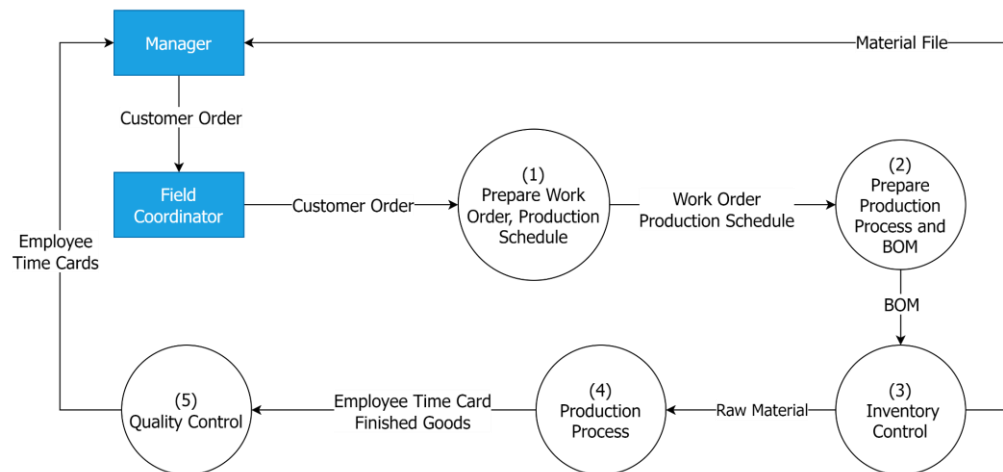
Picture 15_Data Flow Diagram of Production Processing Cycle

2.3.3. Flowchart
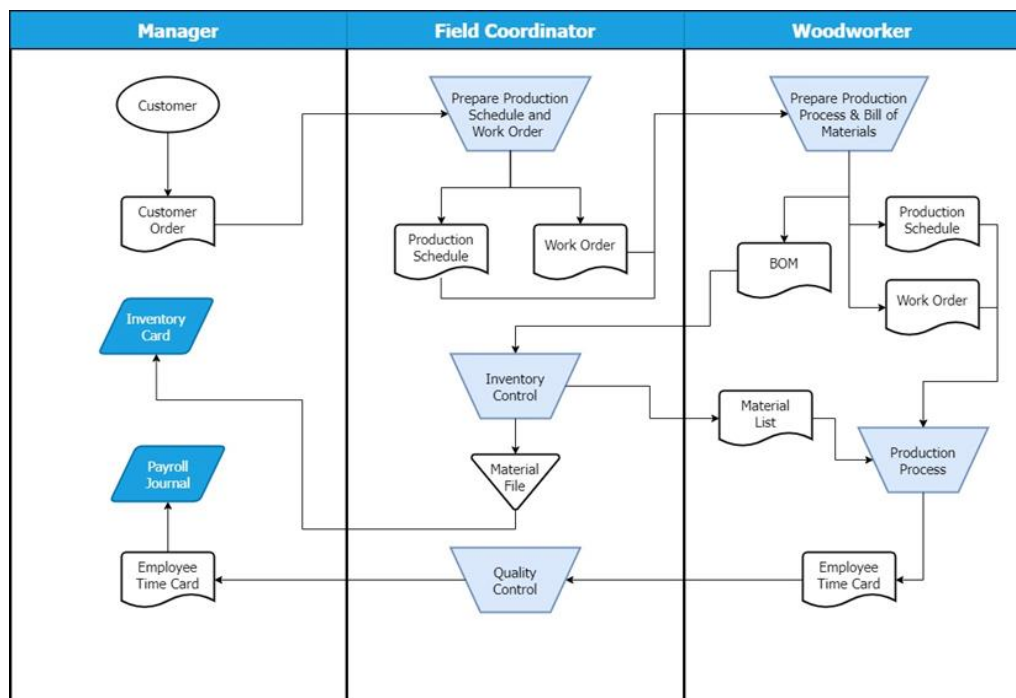
Picture 16_Flowchart of Production Processing Cycle

2.3.4. Business Process Diagram
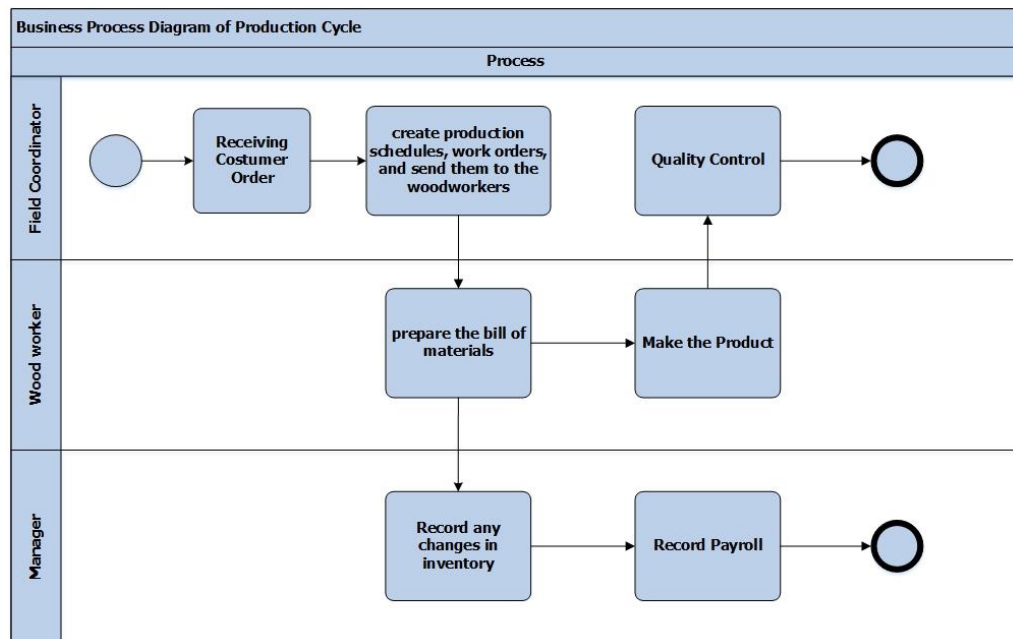
Picture 17_Business Process Diagram of Production Processing Cycle

2.3.5. Internal Control Analysis

a. Transaction Authorization

Weakness: The transaction authorization is already running well and there are no weaknesses in the transaction authorization of MK. KARYA production cycle, because they ensure that woodworkers are carrying out only authorized transactions. The document is already quite complete, but there is no move ticket.

Recommendation: Create an inventory ledger and it would be better if MK. Karya purchases supplies according to items that are out of stock or needed for the production process.

b. Segregation of Duties

Weakness: Segregation of duties in Mk. Karya in the production cycle is already running well but there are no more activities that record transactions that occur in the production cycle except the manager record payroll. Cost accounting has been separated from the work center, inventory control for raw materials and finished goods is not separated, and the general ledger is not separated from other accounting.

Recommendation: To avoid the risk of errors and fraud, it would be more effective and efficient if several things could be handled by different

individuals such as admin. For example, preparing records of all transactions that occur in the production cycle and making journals, cash for inventory, bills of materials by woodworkers, and storing work order data.

c. Supervision

Weakness: already running well, because the field coordinator supervises every work carried out by each woodworker, always controlling and informing. The field coordinator also controls the raw materials.

Recommendation: Appoint supervisors to oversee various stages of the process, ensuring adherence to internal controls. Conduct regular reviews to identify and address any deviations promptly.

d. Accounting Records

Weakness: Company uses manual recording of purchases, cash disbursements, total of inventory, which can be time-consuming and prone to errors.The documentary evidence is incomplete.

Recommendation: Implement a digital accounting system to streamline recording processes, reducing errors and improving efficiency in maintaining accurate accounting records.

e. Access Control

Weakness: The process doesn't explicitly address access control concerns, potentially leading to unauthorized access. There is a material needs document, but access to the warehouse is unrestricted. Woodworkers can access finished goods, raw materials, and the production process even though they are still under the supervision of the field coordinator.

Recommendation: Implement access controls in any digital systems used for recording purchases and payments. This ensures restricted access and enhances data security.

f. Independent Verification

Weakness: The independent verification process is not clearly structured or documented. Cost accounting functions are carried out by the manager.

Recommendation: Establish a systematic and well-documented independent verification process, especially for items that are repurposed. This ensures accurate inventory management and reporting.

2.4. Payroll Processing Cycle

The manager is responsible for distributing employee payroll. Each employee is paid according to the number of goods they produce and based on confirmation from the field coordinator who supervises the worker's production activities. The wages received by employees are calculated daily and then accumulated at the end of week. The manager will also distribute wages to admin every week, the same as wages for woodworkers. The manager will immediately provide wages directly with proof of transaction in the form of a receipt. A copy of the receipt that has been made will be saved in the file.

2.4.1. Context Diagram
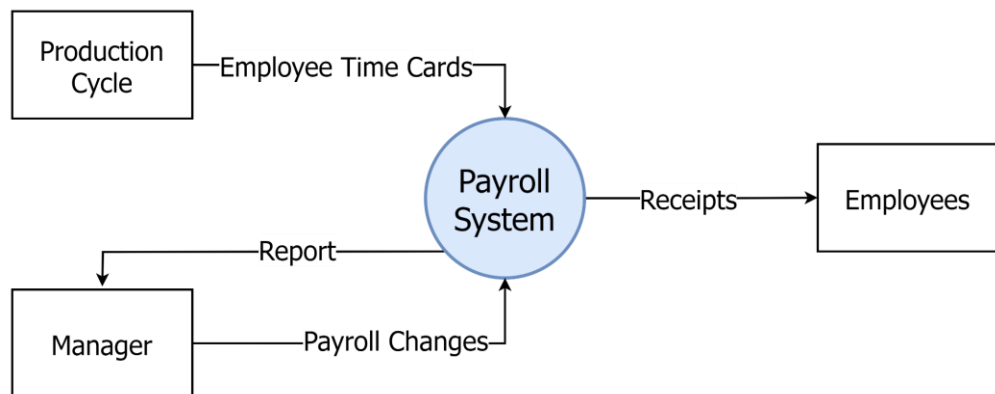
Picture 18_Context Diagram of Payroll Processing Cycle

2.4.2. Data Flow Diagram
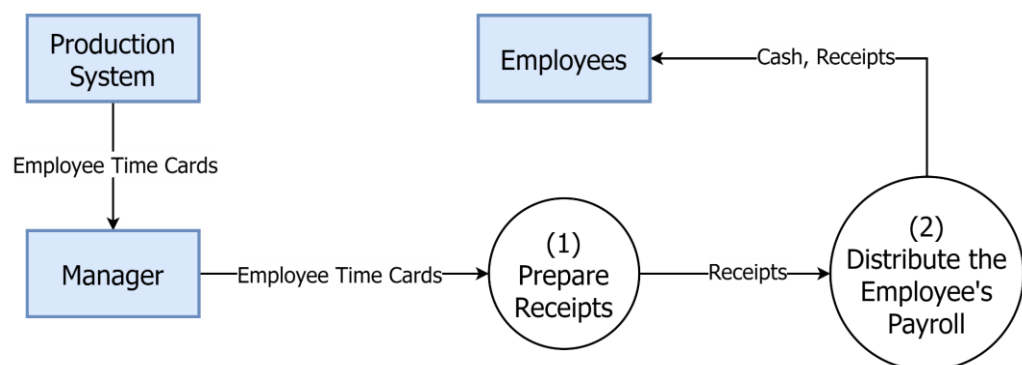
Picture 19_Data Flow Diagram of Payroll Processing Cycle

2.4.3. Flowchart
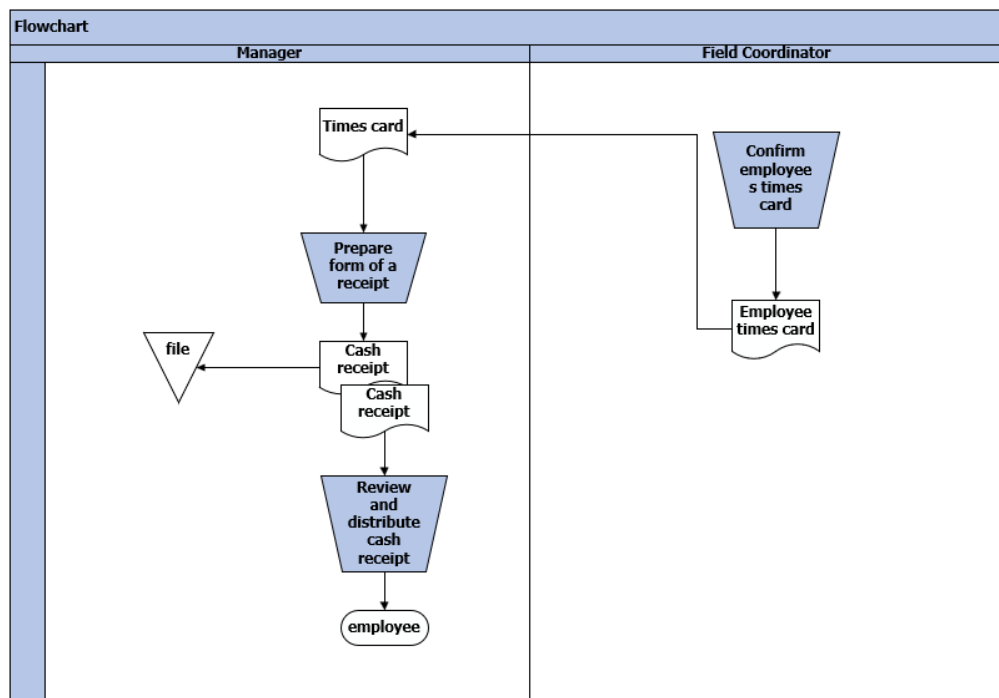
Picture 20_Flowchart of Payroll Processing Cycle

2.4.4. Business Process Diagram
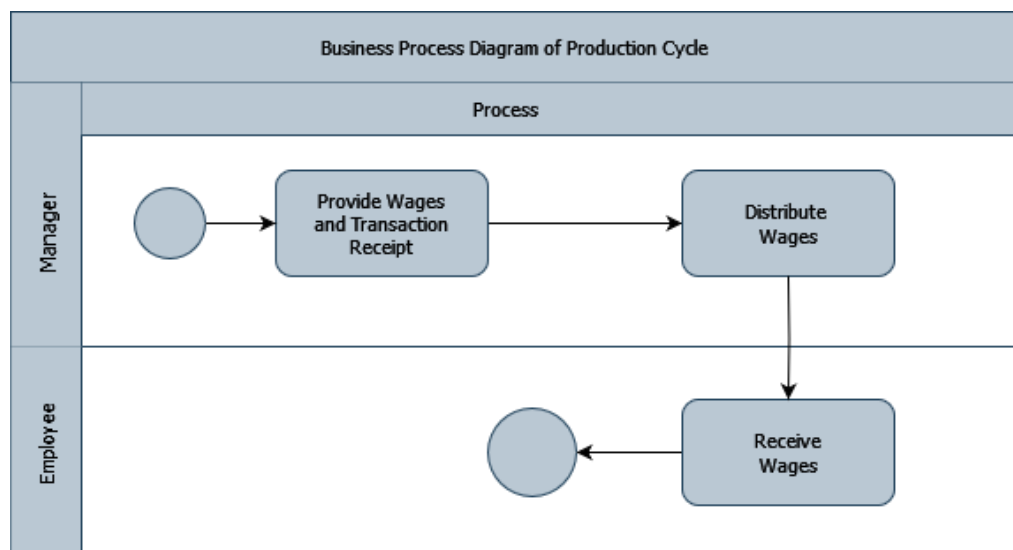
Picture 21_Business Process Diagram of Payroll Processing Cycle

2.4.5. Internal Control Analysis

a. Transaction Authorization

Weakness: The manager appears to have sole responsibility for authorizing payroll transactions. Do not use personal action forms in the employee payroll

process. Lack of a formal authorization process may increase the risk of errors or fraudulent activities going undetected.

Recommendation: Implement a formal transaction authorization process where payroll transactions require approval from several authorized people, such as admin or field coordinator, to ensure checks and balances

b. Segregation of Duties

Weakness: The manager is responsible for both distributing employee payroll and providing wages directly. This lack of segregation of duties creates an opportunity for manipulation or fraud, as a single individual controls the entire process from authorization to distribution.

Recommendation: Divide responsibilities between different individuals or departments. For example, have one person responsible for authorizing payroll, another for processing payments, and a third for distribution. This segregation reduces the risk of fraudulent activities and errors going undetected.

c. Supervision

Weakness: While there is a mention of a field coordinator supervising production activities, it's not clear how closely this supervision is tied to the payroll process. Inadequate supervision may lead to inaccuracies in the determination of wages and can contribute to payroll-related fraud.

Recommendation: Strengthen the link between production activities and payroll by ensuring that the field coordinator's input on workers' productivity is systematically incorporated into the payroll calculations. Regular meetings between the manager and the field coordinator can enhance communication and oversight.

d. Accounting Records

Weakness: Lack of detailed information about the maintenance of accounting records for payroll transactions. Incomplete or inaccurate records may hinder the ability to track and audit payroll transactions effectively.

Recommendation: Implement a robust system for maintaining accurate and complete accounting records for payroll transactions. This includes documenting each step of the payroll process, keeping records up to date, and conducting periodic audits to verify the accuracy of the records.

e. Access Control

Weakness: Access control can only be accessed by managers and admins. Access control is recorded in physical form. related to payroll data and transaction documentation.

Recommendation: MK Karya has limited people who can access control. such as CEO, manager and admin.

f. Independent Verification

Weakness: There is no independent verification process for the accuracy of payroll calculations or salary distribution. Without independent checks, errors or fraudulent activity can go unnoticed, compromising the reliability of the payroll system.

Recommendation: Introduce an independent verification process to review payroll calculations and distributions. This can involve internal or external auditors conducting periodic reviews to ensure accuracy. Having a second set of eyes can help identify and rectify any discrepancies**.**

CHAPTER III
CONCLUSION

The study of Accounting Information Systems (AIS) in companies is imperative for effective management and control of economic-financial aspects. AIS, when integrated into Information and Technology systems (IT), serves as a vital tool recognized by scholars and practitioners alike. It is acknowledged as essential for all organizations, irrespective of their profit orientation, emphasizing the necessity of maintaining AISs in contemporary business environments. Composed of various components, AIS functions as a comprehensive system that collects, transforms, and reports information, facilitating decision-making for a diverse range of stakeholders, including accountants, consultants, business analysts, managers, chief financial officers, auditors, and regulators. By fostering integration among different departments, AIS enables efficient collaboration, allowing management to obtain essential data for decision-making. The implementation of controls ensures accurate data recording and processing, contributing to the reliability of financial information. Furthermore, AIS enhances overall organizational efficiency by automating and streamlining accounting processes, leading to substantial time and cost savings. As businesses increasingly adopt computerized accounting processes, the accounting information systems profession is experiencing rapid growth, underscoring the evolving landscape and the critical role AIS professionals play in navigating and leveraging technological advancements. In essence, the study and implementation of AIS contribute significantly to the adaptability, efficiency, and financial success of companies in the dynamic and evolving business landscape.

MK. KARYA, a furniture manufacturing company, currently relies on manual accounting processes with strengths in authorization and supervision but faces weaknesses like lack of segregation of duties, error-prone manual recording, and limited access controls. The Revenue, Expenditure, Production, and Payroll Processing Cycles are tied to traditional methods. To improve, MK. KARYA should invest in computer facilities, transition to an automated accounting system, and enhance internal controls through formalized processes, improved duty segregation, and independent verification. This digital shift is crucial for operational efficiency, accuracy, and risk reduction. Regular system reviews and updates will ensure adaptability and position MK. KARYA for sustainable growth in a dynamic business environment.

MK KARYA's order processing begins with customers placing orders either by visiting the factory and interacting with the admin directly or through alternative channels such as social media or telephone calls. Orders are traditionally entered into the system by the admin.

Operating on a down payment (DP) system, customers pay in full upon receiving the goods, eliminating the need for credit arrangements.

MK. Karya relies on a main supplier in Sijunjung for high-quality forest wood, certified to supply other companies. There's also a backup supplier in Pariaman offering lower-quality fruit wood like durian, without certification for other companies. Orders are placed monthly via telephone based on the field coordinator's information. Upon receiving orders, suppliers send goods to MK. Karya's warehouse with a packing slip. Payment, either cash or transfer, is made upon goods' arrival. The field coordinator conducts immediate quality control. Most items are used; unsuitable ones are repurposed. Manual recording of purchases and cash disbursements is done by the manager, while the field coordinator uses available goods data for production.

In the Production Processing Cycle of MK. KARYA, the field coordinator plays a crucial role in controlling inventory, managing purchase requests, overseeing production activities, and ensuring the quality of wood materials. However, the internal control analysis reveals several weaknesses in the existing processes that need attention and improvement. By addressing these weaknesses and implementing the recommended improvements, MK. KARYA can strengthen its internal controls, mitigate risks, and enhance the efficiency and effectiveness of its production processing cycle.

The manager handles paying employees based on the number of goods they make, confirmed by the field coordinator. Wages are calculated daily and given at the end of each week. Admin and woodworkers get paid weekly, and the manager provides a receipt for each payment, keeping copies in the company files.

REFERENCE

Romney, M. B., Steinbart, P. J., Summers, S. L., & Wood, D. A. (2021). Accounting Information System (Vol. Fifteen Edition). Hockham Way, Harlow, Essex: Pearson Education

ATTACHMENT

1. **Member's Contribution**
    1. Shabina Humaira - 2210532039:
        a. Collect the data needed for the project by visiting the company directly and conducting interviews with managers, seeing directly the condition of the company and how the company runs
        b. Conduct an analysis regarding the application of AIS in the company
        c. Design diagrams for the revenue processing cycle, expenditure processing cycle, production processing cycle, and payroll processing cycle
        d. Conduct analysis and measure the company's internal control deficiencies and provide suggestions to overcome these deficiencies
    2. Orva Linnissa - 2210532052:
        a. Collect the data needed for the project by visiting the company directly and conducting interviews with managers, seeing directly the condition of the company and how the company runs
        b. Conduct an analysis regarding the application of AIS in the company
        c. Design diagrams for the revenue processing cycle, expenditure processing cycle, production processing cycle, and payroll processing cycle
        d. Conduct analysis and measure the company's internal control deficiencies and provide suggestions to overcome these deficiencies
    3. Nisrina Azzahra - 2210532053:
        a. Collect the data needed for the project by visiting the company directly and conducting interviews with managers, seeing directly the condition of the company and how the company runs
        b. Conduct an analysis regarding the application of AIS in the company
        c. Design diagrams for the revenue processing cycle, expenditure processing cycle, production processing cycle, and payroll processing cycle
        d. Conduct analysis and measure the company's internal control deficiencies and provide suggestions to overcome these deficiencies
    4. Tessa Putri Fahira - 2210533061:
        a. Collect the data needed for the project by visiting the company directly and conducting interviews with managers, seeing directly the condition of the company and how the company runs
        b. Conduct an analysis regarding the application of AIS in the company

c. Design diagrams for the revenue processing cycle, expenditure processing cycle, production processing cycle, and payroll processing cycle

d. Conduct analysis and measure the company's internal control deficiencies and provide suggestions to overcome these deficiencies

2. Documentation

Documentation 1_Storage / Warehouse

Documentation 2_With Manager of MK. KARYA

Documentation 3_Work Center / Production Process

Documentation 4_Work Center / Production Process

Documentation 5_Work Center / Producion Process

Documentation 6_Work Center / Production Process

Documentation 7_Receiving Process

Documentation 8_Receiving Process

Documentation 9_Admin at MK. KARYA

Documentation 10_Business Center