

INTISARI

Penelitian ini bertujuan untuk melakukan pengembangan sistem informasi akuntansi (*general ledger system*) dan menilai kesesuaian output sistem tersebut atas informasi laporan keuangan konsolidasi PT XYZ.

Desain penelitian kualitatif dengan pendekatan *Research and Development* (R&D) dipilih untuk melakukan penelitian. Metode pengembangan sistem Nunamaker, Chen, dan Purdin (1991) diadopsi pada penelitian ini melalui lima tahapannya. Teknik pengumpulan data berupa wawancara, dokumentasi, dan observasi digunakan pada penelitian ini. Pengodean digunakan untuk reduksi data hasil umpan balik pengguna sistem di lingkungan PT XYZ.

Hasil penelitian menunjukkan bahwa sistem informasi yang dikembangkan memiliki kesesuaian informasi terhadap laporan keuangan konsolidasi PT XYZ. Enam kriteria informasi berguna mampu dipenuhi oleh sistem informasi yang dikembangkan. Enam kriteria tersebut adalah ketepatan waktu, relevansi, reliabilitas, ketersediaan, dapat dipahami, dan dapat diverifikasi.

Kata kunci: laporan keuangan konsolidasi, sistem informasi akuntansi, *general ledger system*, sistem informasi berbasis web.

ABSTRACT

This research aims to develop an accounting information system (a general ledger system) and to assess the suitability of the system's output against PT XYZ's consolidated financial report.

Qualitative methods with research and development approach were employed to reach the goal. The system development method with five stages introduced by Nunamaker, Chen, and Purdin (1991) was adopted in this research. Interview, documentation, and observation methods were chosen as means for data gathering. Coding was used to reduce feedback data from system users in PT XYZ.

Results show that the system has information suitability with the company's consolidated financial report. Six useful information criteria were fulfilled by the developed information system. The criteria include timeliness, relevance, reliability, availability, understandability, and verifiable.

Keywords: *consolidated financial report, accounting information system, general ledger system, web based information system.*