Abstract

Objectives  The thesis is to analyze the compliance of AIS standards on the current revenue cycle system internal control in PT. JFP Plasindo Utama and to find out the benefits of implementing the AIS standards.

Method  The method used in acquiring the data will be through interviews of PT. JFP Plasindo Utama’s employees. Observation of the revenue cycle first hand and documenting the process in a form of flowcharts is also used. Lastly, the data gathered are analyzed.

Results  From analyzing the current revenue cycle with AIS standards, PT. JFP Plasindo Utama has shown that some of the internal control of the cycle has been already carried out. However, some internal control weaknesses and inefficiency in the system is still present.

Conclusions  In order for PT. JFP Plasindo Utama to be efficient and effective in their revenue cycle procedure and controls, the company has to consider on implementing AIS standards.

Key words: Revenue cycle, Internal Control, Accounting Information System (AIS).