

*Analysis of Accounting Information Systems in Improving Internal Control
(Case Study at the Bondowoso Regency National Land Agency)
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ABSTRACT

The purpose of this research was conducted to generate qualitative data through a case study approach and to describe and explain the role of accounting information systems in improving internal control at the Badan Pertanahan Nasional Kabupaten Bondowoso. The role of accounting information systems in improving internal control at the Badan Pertanahan Nasional Kabupaten Bondowoso. The purpose of this study was to produce qualitative data through a case study approach and to describe and explain the role of accounting information systems in improving internal control at the Badan Pertanahan Nasional Kabupaten Bondowoso. Research This qualitative research was conducted in natural conditions directly to the data source, data collection is done through interviews, where the research begins by collecting and filtering all incoming information data thoroughly, then described so that a clear picture is obtained. then described so that a clear picture is obtained. This research provides results that the role of accounting information systems has not been able to improve internal control at the Bond Regency National Defense Agency. internal control at the Bondowoso Regency National Defense Agency, this can be seen from the absence of a supervisory body. This can be seen from the absence of a special supervisory body that oversees the performance of the supervisors in carrying out their duties and responsibilities. This can be seen from the absence of a special supervisory body that oversees the performance of supervisors in carrying out their duties and responsibilities, especially supervision of the management of accounting information systems. on the management of its accounting information system, so that good internal control in the organization has not been able to achieve good internal control in the organization. good internal control in the organization.

Keywords: *Accounting Information System, Internal Control*