

ABSTRACT

The purpose of this research is doing the Post-Implementation Review of accounting information system on the expenditure cycle at PT X Surabaya. PT X Surabaya is a fabrication manufacturing company in Surabaya, of which sales are fire doors, architecture doors and components (metal sheet fabrication). Recently, PT X Surabaya change its old system into the new system. The changing of new system because of several factors such as changing in business needs, improved business processes, competitive advantage, the system integration, and so on. The new system of PT X Surabaya is supported by the software that can integrate information system of each department: Marketing, Purchasing, PPIC, Finance and Accounting, Human Resource, and Top Management. The system implementation start from October 2010 until now, however, there are problems occur in the new system such as the Purchasing Department cannot meet its goals and objectives to purchase the raw materials on time. Therefore, the researcher evaluate the system by using Post-Implementation Review factors and give the recommendations for the problems occurred.

This research use the qualitative method by understanding the concept of Post-Implementation Review. To gather the information, the researcher use observation, interview, and documentary analysis as the data collection method. The data collection start from September until October 2012 in PT X Surabaya. The data gathered is about the business activities on the expenditure cycle. The researcher will analyze the data and information gathered from PT X Surabaya by using Post-Implementation Review Factors.

The result of evaluation by using Post-Implementation Review is there are some changing in the new system such as the quantity of documents produced reduced, the integration system can minimize the errors in timely basis, communication more adequate, increase the internal control, the report and performance measures are timelier, and the organization structure. in the summary, the system users and top management feel satisfy with the new system because the new system give more benefits and make their work become more effective and efficient.

Keywords: Post-Implementation Review, Accounting Information System, Expenditure Cycle