ABSTRACT

"Top Review of Accounting Information Systems Purchasing and Sales in the Commercial Unit in Bandung City Government Employees Cooperative"

The research was conducted in Bandung City Government Employees Cooperative. The main purpose of this study was to determine the accounting information system purchases and sales on Commerce Unit at Bandung City Government Employees Cooperative.

The method used in this research is descriptive method, which is a method used to describe an outcome of research but not used to make broader conclusions. The data was collected by conducting direct observation of the object to be researched and literature conducted by reading and studying the book - a book related to the problem.

The results of this study is the purchase of information systems at Commerce Unit Bandung City Government Employees Cooperative consists of documents that related purchasing activities and functions of each part related to the purchase of goods as the driving activities at the agency, which is where the current flow of the document is created within the main procedure.

Key words: accounting information systems purchases and sales