

## ABSTRACT

### **A Development of Accounting Information System to Increase System Operational Performance of Lembaga Perkreditan Desa (LPD) "X" in Denpasar-Bali**

**I Made Ariana**

The accounting information system of the LPD needs to be advanced and improved further because of the inadequate operational performance of the existing system. The presence of the poor performance is indicated by the lack of the specific information on saving, deposit, and loan which the administrators may need, any errors in the report, errors in data entry or data processing, information insecurity, and no strict control in execution of the unused report destruction, and several other issues.

The objective of the research is to explain that inadequate accounting information system may bring about the poor system operational performance. It is also deliberately designed to enhance the accounting information with a single view of expanding the system operational performance of LPD "X" Denpasar.

The accounting information system can be developed further by making a significant improvement in the existing information system. The information system development is done by taking prototyping approach since the information system, which will be developed, is relatively small and simple. In addition, the system development can be put into existence more quickly and may enhance the user's participation in the system development processes. The system development begins by an analysis of the operational performance of the existing system, the system improvement, and by using and revising the system.

Additionally, the results suggested that the weakness in accounting information system leading to the poor system operational performance in LPD "X" might be caused by the inability of the information system in producing specific information and insufficient application control. The results also said that any improvement in the accounting information system could heighten the operational performance of the existing system. The LPD "X" Denpasar should make more developments in the accounting information system enabling it to achieve the better system operational performance. The LPD "X" should locate its computer set in a specific room, secure the used carbon paper, and increase the supervision in an execution of the report destruction.

However, the research has several limitations for it merely focuses on one operational performance aspect; places an emphasis only on application control and the system improvement comes into effect on the basis of the existing database design which may not fully support the improvement that should be done.

*Keywords:* system development, accounting information system, system operational performance, Lembaga Perkreditan Desa (LPD).