

ABSTRACT

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Study Program : Accounting
Title : *Identification of Internal Control Deficiency in Accounting Information System: A Case Study on Cash Larceny at PT. X.*

This study investigates cash larceny at PT. X, attributed to its internal control, particularly concerning the design and implementation of AIS. This research emphasizes the significance of AIS in supporting internal controls and mitigating operational risks. A qualitative descriptive approach is employed to explore AIS's capability in fraud detection and prevention by integrating control activities, monitoring, and evaluation procedures. The findings identify key weaknesses in PT. X's AIS by highlighting gaps in control activities and oversight mechanisms that facilitated fraud. Recommendations are proposed to optimize AIS implementation by strengthening internal control practices, and mitigating future risks.

Keywords: *Accounting Information System (AIS), Cash larceny, Fraud, Internal control*