

ABSTRAK

Penelitian ini bertujuan untuk menganalisis efektivitas Sistem Informasi Akuntansi (SIA) dalam mendukung kinerja penjualan dan manajemen persediaan pada CV Honda Primajaya Kota Kuala Sim pang periode 2019–2024. Penelitian menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data berupa observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan Sistem Informasi Akuntansi berbasis *New Management System* (NMS) telah membantu mempercepat proses pencatatan transaksi, penyusunan laporan, serta pengelolaan data penjualan dan persediaan. Namun, masih terdapat beberapa kendala seperti keterlambatan pembaruan data dan ketidaksesuaian data persediaan dengan kondisi aktual. Secara umum, Sistem Informasi Akuntansi pada CV Honda Primajaya cukup efektif dalam mendukung kinerja penjualan dan manajemen persediaan, meskipun masih memerlukan perbaikan untuk meningkatkan kualitas informasi dan efisiensi operasional perusahaan.

Kata Kunci : Sistem Informasi Akuntansi, Kinerja Penjualan, Manajemen Persediaan, (*New Management System*) NMS.

ABSTRACT

This study aims to analyze the effectiveness of the Accounting Information System (AIS) in supporting sales performance and inventory management at CV Honda Primajaya, Kuala Simpang City, during the 2019–2024 period. This research uses a descriptive qualitative method with data collected through observation, interviews, and documentation. The results show that the implementation of the Accounting Information System through the New Management System (NMS) has helped accelerate transaction recording, report preparation, and the management of sales and inventory data. However, several obstacles were still found, such as delays in data updates and discrepancies between inventory records and actual stock conditions. Overall, the Accounting Information System at CV Honda Primajaya is considered fairly effective in supporting sales performance and inventory management, although further improvements are needed to enhance information quality and operational efficiency.

Keywords : *Accounting Information System, Sales Performance, Inventory Management, New Management System (NMS).*