

Analisis Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan

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Abstrak–Tujuan penelitian ini untuk menganalisis pengaruh penerapan sistem informasi akuntansi terhadap kualitas laporan keuangan di PT YFin Internasional Jakarta, metode penarikan sampel menggunakan probability sampling dan jumlah sampel yang dilibatkan sebanyak 30 responden. Metode pengumpulan data meliputi kuesioner, observasi dan studi pustaka. Jenis data yang digunakan kuantitatif dan sumber data berupa data primer dan sekunder. Metode analisis data yang digunakan meliputi uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linier berganda dan uji hipotesis. Hasil penelitian secara parsial tidak terdapat pengaruh ketersediaan sistem dan keandalan sistem terhadap kualitas laporan keuangan, Sedangkan terdapat pengaruh positif dan signifikan antara kompetensi sumber daya manusia terhadap kualitas laporan keuangan dan berdasarkan uji simultan bahwa terdapat pengaruh secara bersama-sama antara ketersediaan sistem, keandalan sistem dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan.

Kata Kunci: Sistem Informasi Akuntansi; Kualitas Laporan Keuangan

Abstract–The aim of this research is to analyze the effect of implementing an accounting information system on the quality of financial reports at PT YFin Internasional Jakarta, the method of sampling uses probability sampling and the number of samples involved is 30 respondents. Data collection methods include questionnaires, observation and literature study. The type of data used is quantitative and the data sources are primary and secondary data. The data analysis methods used include validity testing, reliability testing, classical assumption testing, multiple linear regression analysis and hypothesis testing. The partial research results show no influence of system availability and system reliability on the quality of financial reports. Meanwhile, there is a positive and significant influence between human resource competency on the quality of financial reports and based on simultaneous tests that there is a joint influence between system availability, system reliability and human resource competency on the quality of financial reports.

Keywords: Accounting Information System; Financial Statement Quality