

## ABSTRAK

**Iiona, 143010002, 2018, Pengaruh Kualitas Sistem Informasi, Kualitas Informasi, dan *Perceived Usefulness* Terhadap Kepuasan Pengguna Akhir Sistem Informasi Akuntansi Pada PT. Indako Trading Coy, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Johannes, S.T., M.Kom., Pembimbing II : Johnny Chandra, S.E., M.M.**

Penelitian ini bertujuan untuk mengetahui pengaruh Kualitas Sistem Informasi, Kualitas Informasi, dan *Perceived Usefulness* Terhadap Kepuasan Pengguna Akhir Sistem Informasi Akuntansi Pada PT. INDAKO TRADING Coy.

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data primer. Unit analisis dan observasi dalam penelitian ini adalah bagian keuangan pada PT. Indako Trading Coy, dengan jumlah populasi sebanyak 45 karyawan. Dari populasi, dipilih dengan teknik *purposive sampling* dan diperoleh sampel sebanyak 40 karyawan pada bagian penjualan. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. **Kepuasan Pengguna Akhir Sistem Informasi Akuntansi = 2.287 + 0.018 Kualitas Sistem Informasi + 0.016 Kualitas Informasi + 0.013 *Perceived Usefulness* + e.** Peneliti juga menggunakan tingkat signifikansi 5%.

Hasil penelitian secara parsial menunjukkan bahwa kualitas sistem informasi memiliki nilai  $t_{hitung} > t_{tabel}$  yaitu  $2.125 > 2.028$  dan nilai signifikan  $< 0.05$  yaitu  $0.041 < 0.05$ , kualitas informasi memiliki nilai  $t_{hitung} > t_{tabel}$  yaitu  $2.333 > 2.028$  dan nilai signifikan  $< 0.05$  yaitu  $0.025 < 0.05$ , serta *perceived usefulness* memiliki nilai  $t_{hitung} < t_{tabel}$  yaitu  $1.826 < 2.028$  dan nilai signifikan  $> 0.05$  yaitu  $0.076 > 0.05$ . Hasil penelitian secara simultan menunjukkan bahwa kualitas sistem informasi, kualitas informasi, dan *perceived usefulness* memiliki nilai  $F_{hitung} > F_{tabel}$  yaitu  $28.938 > 2.87$  dan nilai signifikan  $< 0.05$  yaitu  $0.000 < 0.05$ . Koefisien determinasi (*Adjusted R Square*) sebesar 0.679 atau 67.9% yang berarti variabel kepuasan pengguna akhir sistem informasi akuntansi dapat dijelaskan oleh variabel kualitas sistem informasi, kualitas informasi, dan *perceived usefulness*.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial kualitas sistem informasi berpengaruh signifikan terhadap kepuasan pengguna akhir sistem informasi akuntansi, kualitas informasi berpengaruh signifikan terhadap kepuasan pengguna akhir sistem informasi akuntansi dan *perceived usefulness* tidak berpengaruh tidak signifikan terhadap kepuasan pengguna akhir sistem informasi akuntansi. Secara simultan kualitas sistem informasi, kualitas informasi, dan *perceived usefulness* berpengaruh signifikan terhadap kepuasan pengguna akhir sistem informasi akuntansi .

**Kata kunci : Kualitas Sistem Informasi, Kualitas Informasi, *Perceived Usefulness*, Kepuasan Pengguna Akhir Sistem Informasi Akuntansi**

## ABSTRACT

*Ilona, 143010002, 2018, The effect of system information quality, information quality and perceived usefulness to the satisfaction of users of accounting information system at PT. Indako Trading Coy, STIE Eka Prasetya, Accounting Study Program, Advisor I: Johannes, S.T., M.Kom., Advisor II: Johnny Chandra, S.E., M.M.*

*The purpose of this research is to know The effect of system information quality, information quality and perceived usefulness to the satisfaction of users of accounting information system at PT. Indako Trading Coy.*

*This research used quantitative and primary data. The analysis unit and observation in this research is the department of finance at PT. Indako Trading Coy with population of 45 employees.*

*From the population, the purposive sampling technique was used to chose 40 sales department employees as sample. The method used in this research is multiple linear regression. **The Satisfaction of Users of Accounting Information System = 2.287 + 0.018 System Information Quality + 0.016 information quality + 0.013 Perceived Usefulness + e.** Researcher also use significant level 5%.*

*The partial of this research result shows that system information quality has the value of  $t_{count} > t_{table}$  which is  $2.125 > 2.028$  and significant value  $< 0.05$  which is  $0.041 < 0.05$ , information quality has the value of value  $t_{count} > t_{table}$  which is  $2.333 > 2.028$  and significant value  $< 0.05$  which is  $0.025 < 0.05$ , and perceived usefulness has the value of  $t_{count} < t_{table}$  which is  $1.826 < 2.028$  dan significant value  $> 0.05$  which is  $0.076 > 0.05$ .*

*The result of simultaneously research shows that system information quality, information quality and perceived usefulness have the value of  $F_{count} > F_{table}$  which is  $28.938 > 2.87$  and significant value  $< 0.05$  which is  $0.000 < 0.05$ .*

*The coefficient of determination (Adjusted R Square) is 0.679 or 67.9% means that the satisfaction of users of accounting information system can be explained with system information quality, information quality and perceived usefulness.*

*The conclusion of this research shows that partially, system information quality has a significant effect on the users satisfaction of accounting information system, information quality has a significant effect of the users satisfaction of accounting information system and perceived usefulness does not have a significant effect on users satisfaction of accounting information system. Meanwhile, simultaneously, system information quality, information quality and perceived usefulness has a significant effect on users satisfaction of accounting information system.*

**Keywords : The Effect of System Information Quality, Information Qualit, Perceived Usefulness, Satisfaction of Users of Accounting Information System**