

**ANALISIS FAKTOR – FAKTOR YANG MEMPENGARUHI KINERJA
PENGGUNA SISTEM INFORMASI AKUNTANSI (STUDI PADA
MINIMARKET DI SURABAYA)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji faktor – faktor yang dapat mempengaruhi kinerja pengguna sistem informasi akuntansi terutama pada karyawan salah satu minimarket di Surabaya. Faktor – faktor yang diteliti dalam penelitian ini adalah dukungan manajemen puncak, program Pendidikan dan pelatihan, kemampuan Teknik personal, dan budaya organisasi. Pengambilan data dengan menggunakan kuisioner yang dibagikan kepada responden yaitu karyawan minimarket yang menggunakan sia sebanyak 43 orang. Dalam penelitian ini menggunakan analisis regresi linier berganda untuk menganalisis variabel independent dan dependen yang ada di dalam penelitian ini.

Hasil penelitian ini yang pertama adalah dukungan manajemen puncak memiliki pengaruh positif dan signifikan terhadap kinerja pengguna sistem informasi akuntansi. Kedua, program Pendidikan dan pelatihan juga memiliki pengaruh positif dan signifikan terhadap kinerja pengguna sistem informasi akuntansi. Ketiga, kemampuan Teknik personal memiliki pengaruh positif namun tidak signifikan terhadap kinerja pengguna sistem informasi akuntansi. Keempat, budaya organisasi juga memiliki pengaruh positif dan juga tidak signifikan terhadap kinerja sistem informasi akuntansi.

Kata Kunci : Sistem Informasi Akuntansi, Kinerja Pengguna Sistem Informasi Akuntansi, Dukungan Manajemen Puncak, Program Pendidikan dan Pelatihan, Kemampuan Teknik Personal, Budaya Organisasi

*ANALYSIS OF FACTOR INFLUENCE PERFORMANCE OF ACCOUNTING
INFORMATION SYSTEM USER (STUDY ON MINIMARKET IN SURABAYA)*

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ABSTRACT

This study aims to examine the factors that can affect the performance of accounting information system users, especially for employees of one of the minimarkets in Surabaya. The factors examined in this study were top management support, education and training programs, personal engineering skills, and organizational culture. Collect data using questionnaires distributed to respondents, namely minimarket employees who use as many as 43 people. In this study using multiple linear regression analysis to analyze the independent and dependent variables in this study. The results of this first study are that top management support has a positive and significant influence on the performance of accounting information system users. Second, the Education and training program also has a positive and significant influence on the performance of accounting information system users. Third, the ability of personal techniques has a positive but not significant effect on the performance of users of accounting information systems. Fourth, organizational culture also has a positive influence and is also not significant towards the performance of accounting information systems This study aims to examine the factors that can affect the performance of accounting information system users, especially for employees of one of the minimarkets in Surabaya. The factors examined in this study were top management support, education and training programs, personal engineering skills, and organizational culture. Collect data using questionnaires distributed to respondents, namely minimarket employees who use as many as 43 people. In this study using multiple linear regression analysis to analyze the independent and dependent variables in this study.

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Keywords: *Accounting Information Systems, Accounting Information System User Performance, Top Management Support, Education and Training Programs, Personal Engineering Capabilities, Organizational Culture*