

**PENGARUH KUALITAS SISTEM INFORMASI AKUNTANSI,
PERSONAL CAPABILITY, DAN PARTISIPASI PEMAKAI SISTEM
INFORMASI TERHADAP EFEKTIVITAS SISTEM INFORMASI
AKUNTANSI
(Studi Pada Lembaga Perkreditan Desa (LPD) di Kecamatan Buleleng)**

Oleh

Made Dani Ardyani, NIM: 1717051340

Program Studi S1 Akuntansi

ABSTRAK

Tujuan dilakukannya riset yaitu mencari tahu pengaruh kualitas SIA, *personal capability*, dan partisipasi pengguna sistem informasi terhadap efektivitas SIA pada Lembaga Perkreditan Desa (LPD) di Kecamatan Buleleng.

Riset ini menggunakan teknik kuantitatif dengan sumber data primer yang dikumpulkan melalui hasil tersebarnya kuesioner serta data sekunder didapat melalui LPLPD Kabupaten Buleleng. Populasi pada riset adalah semua LPD yang terdapat di Kecamatan Buleleng sebanyak 21 LPD. Sampel diambil melalui metode *purposive sampling* dan dihasilkanlah 69 responden dilanjutkan pengolahan data yang di bantu aplikasi SPSS versi 20 *for windows*.

Temuan riset yaitu (1) kualitas sistem informasi akuntansi berpengaruh positif dan signifikan terhadap efektivitas sistem informasi akuntansi pada LPD di Kecamatan Buleleng, (2) *personal capability* berpengaruh positif dan signifikan terhadap efektivitas sistem informasi akuntansi pada LPD di Kecamatan Buleleng, (3) partisipasi pemakai sistem informasi berpengaruh positif dan signifikan terhadap efektivitas sistem informasi akuntansi pada LPD di Kecamatan Buleleng.

Kata Kunci: Kualitas Sistem Informasi Akuntansi, *Personal Capability*, Partisipasi Pemakai Sistem Informasi, Efektivitas Sistem Informasi Akuntansi

***THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEM QUALITY,
PERSONAL CAPABILITY, AND USER PARTICIPATION OF
INFORMATION SYSTEM ON ACCOUNTING INFORMATION SYSTEM
EFFECTIVENESS***

(Study on Village Credit Institutions (LPD) in Buleleng District)

by

Made Dani Ardyani, NIM: 1717051340

Department of Accountancy S1 Program

ABSTRACT

The purpose of the study was to find out the effect of AIS quality, personal ability, and participation of information system users on the effectiveness of AIS at the Village Credit Institution (LPD) in Buleleng District.

This research uses quantitative techniques with primary data sources collected through the distribution of questionnaires and secondary data obtained through LPLPD Buleleng Regency. The population in this study were all LPD in Buleleng District as many as 21 LPD. The sample was taken through purposive sampling method and resulted in 69 respondents followed by data processing assisted by the SPSS version 20 application for windows.

The research findings are (1) the quality of the accounting information system has a positive and significant effect on the effectiveness of the accounting information system at the LPD of Buleleng District, (2) personal capability has a positive and significant effect on the effectiveness of the accounting information system at the LPD of Buleleng District, (3) the participation of users of the information system. positive and significant effect on the effectiveness of the accounting information system at the LPD in Buleleng District.

Keywords: Accounting Information System Quality, Personal Capability, Information System User Participation, Accounting Information System Effectiveness