

**PENGARUH SISTEM INFORMASI AKUNTANSI, SISTEM PENGENDALIAN  
INTERNAL, KOMITMEN ORGANISASI, BUDAYA ORGANISASI, DAN  
AKUNTABILITAS PUBLIK TERHADAP KINERJA ORGANISASI (Studi Kasus  
Pada Rumah Sakit Umum Shanti Graha Desa Sulanyah, Kecamatan Seririt,  
Kabupaten Buleleng)**

Oleh

Ade Lia Puspayanii, NIM 1517051272

Jurusan Akuntansi Program S1

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh sistem informasi akuntansi, sistem pengendalian internal, komitmen organisasi, budaya organisasi, dan akuntabilitas publik terhadap kinerja organisasi pada RSUD Shanti Graha. Penelitian ini dilakukan pada RSUD Shanti Graha dengan jumlah sampel 78 orang. Teknik pengambilan sampel pada penelitian ini menggunakan teknik purposive sampling. Penelitian ini merupakan penelitian kuantitatif dengan sumber data yang digunakan data primer. Data diperoleh dari penyebaran kuesioner kepada responden. Teknik analisis data menggunakan analisis regresi berganda berbantuan program SPSS versi 17. Hasil penelitian menunjukkan bahwa sistem informasi akuntansi, sistem pengendalian internal, komitmen organisasi, budaya organisasi, dan akuntabilitas publik secara parsial dan simultan berpengaruh positif dan signifikan terhadap kinerja organisasi RSUD Shanti Graha.

Kata kunci : sistem informasi akuntansi, sistem pengendalian internal, akuntabilitas publik

**EFFECT OF ACCOUNTING INFORMATION SYSTEMS, INTERNAL CONTROL SYSTEM, ORGANIZATIONAL COMMITMENT, CULTURAL ORGANIZATION, AND PUBLIC ACCOUNTABILITY ON ORGANIZATIONAL PERFORMANCE (A Case Study at Shanti Graha General Hospital, Sulanyah Village, Seririt Sub-District, Buleleng District)**

By

Ade Lia Puspayanii, NIM 1517051272

Department of Economics and Accountancy

**ABSTRACT**

*This study aims to determine the effect of accounting information systems, internal control systems, organizational commitment, organizational culture, and public accountability on organizational performance at Shanti Graha Public Hospital. This research was conducted at Shanti Graha Public Hospital with a sample of 78 people. The sampling technique in this study used purposive sampling technique. This research is a quantitative study with data sources used as primary data. Data obtained from distributing questionnaires to respondents. The data analysis technique used multiple regression analysis assisted by SPSS version 17. The results showed that the accounting information system, internal control system, organizational commitment, organizational culture, and public accountability partially and simultaneously had a positive and significant effect on the organizational performance of Shanti Graha Public Hospital.*

*Keywords : accounting information systems, internal control systems, public accountability*