

ABSTRAK

Penelitian ini bertujuan untuk memahami Dampak Teknologi Informasi Terhadap Kualitas Sistem Informasi dan Kinerja Individual Pada Bidang Akuntansi Manajemen.

Penelitian ini menggunakan data primer yang diperoleh melalui penyebaran kuesioner kepada 37 responden di salah satu Bank Konvensional Surabaya. Metode analisis yang digunakan yakni analisis deskriptif kualitatif. Teknik analisis data yaitu analisis interpretatif diawali dari reduksi data, penyajian data, menganalisis data dan menarik kesimpulan.

Hasil penelitian yang dilakukan menunjukkan bahwa teknologi informasi sangat berpengaruh terhadap kualitas sistem informasi akuntansi manajemen selaku bidang penghasil informasi dalam rangka perencanaan, pengendalian dan pengambil keputusan manajemen. Pengaruh tersebut bersifat menguntungkan maupun merugikan perusahaan. Ada berbagai macam sistem informasi dengan menggunakan teknologi informasi yang muncul, antara lain Sistem Pemrosesan Data Elektronik, Sistem Pengelolaan Data, Sistem Pendukung Keputusan, Sistem Informasi Manajemen, Sistem Informasi Eksekutif, Sistem Pakar dan Sistem Informasi Akuntansi. Perkembangan teknologi informasi juga berpengaruh terhadap bidang akuntansi manajemen selaku bidang penghasil informasi dalam rangka perencanaan, pengendalian dan pengambilan keputusan manajemen.

Kata Kunci : Teknologi Informasi, Akuntansi Manajemen, Informasi, Pengambilan Keputusan.

ABSTRACT

This research aimed to analyze the effect of Information Technology on information System Quality and Individual Performance in Management Accounting.

The research used primary data, which were taken from questionnaires. The questionnaires were distributed to 37 respondents who worked in one of the Conventional Banks in Surabaya. Moreover, the research was descriptive-qualitative. The data analysis technique used interpretative analysis, which started with data reduction, data presentation, data analysis, and drawing conclusions.

The research result showed that information technology affected mostly the information system quality in management accounting of its role as an information facilitator within planning, controlling, and management decision-making. Various kinds of information systems which use information technology are Electronic Data Processing Systems, Data Processing Systems, Decision Support System, Management Information System, Executive Information Systems, Expert System and Accounting Information System. The development of information technology has also influenced management accounting dicipline as the producer of information for planning, controlling and decision making. In other words, the effect could give either advantages or disadvantages to management accounting of one of the Conventional Banks in Surabaya.

Keywords: *Information Technology, Management Accounting, Information, Decision-Making*



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