

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Kualitas Sistem Informasi Dan Pengendalian Internal terhadap Kinerja Perusahaan. Kualitas Sistem Informasi Akuntansi diukur dengan indikator Kelengkapan Sistem Informasi Akuntansi, Jaringan Komunikasi yang Memadai, Kemudahan Akses, Transparansi, dan Laporan yang Informatif. Sedangkan Pengendalian Internal diukur menggunakan indikator dari *Committee of Sponsoring Organizations of the Treadway* (COSO) yakni Lingkungan Pengendalian, Penilaian Risiko, Aktivitas Pengendalian, Informasi dan Komunikasi, Serta Pemantauan.

Jenis penelitian ini adalah penelitian kuantitatif, serta data primer sebagai sumber data yang dikumpulkan melalui penyebaran kuesioner sebanyak 49 responden kepada pegawai BPJS Ketenagakerjaan Kantor Cabang se-Surabaya Raya dengan informan yang terdiri dari kepala cabang, kepala bidang keuangan, penata madya keuangan, dan petugas pemeriksa cabang. Teknik analisis data dilakukan dengan menggunakan analisis statistik deskriptif, uji kualitas data, uji asumsi klasik, dan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa kualitas Sistem Informasi Akuntansi Tidak Berpengaruh terhadap Kinerja Perusahaan, dan Pengendalian Internal Berpengaruh Positif terhadap Kinerja Perusahaan. Artinya, semakin baik pengendalian internal yang dimiliki maka akan semakin baik pula kinerja yang dihasilkan perusahaan.

Kata Kunci: Kualitas Sistem Informasi Akuntansi, Pengendalian Internal, Kinerja Perusahaan

ABSTRACT

This research examined the effect of accounting information system quality and internal control on the company's performance. The accounting information system quality was measured by an indicator of Accounting Information System Completeness, Adequate Communication Network, Ease of Access, Transparency, and Informative Reports. Moreover, the internal control was measured by indicators of the Committee of Sponsoring Organizations of the Treadway (COSO) i.e., environment control, risk assessment, control activities, information and communication also monitoring.

The research was descriptive-quantitative. The data were primary. Furthermore, the instrument in the data collection technique was a questionnaire. The questionnaires were distributed to the 49 respondents of BPJS of Employment Branch offices throughout Surabaya. Additionally, the respondents consisted of the branch head, head of finance, middle financial administrator, and branch audit officer. In addition, the data analysis technique used statistics analysis, data quality test, classical assumption test, and multiple linear regression.

The result showed that the accounting information system quality did not affect the company's performance. However, internal control had a positive effect on the company's performance. In other words, the better the internal control owned by the company was, the better the company's performance would be.

Keywords: *Accounting Information System Quality, Internal Control, Company's Performance*

I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day 17/5/24

M. Faisal, S.Pd., M.Pd

STTA (Surabaya) Center

Jl. Veteran 30 Surabaya 60118, Indonesia