ABSTRACT

Rindy Antika. 7192220003. The Influence of Accounting Information System Quality and Accounting Information Quality on FMIS User Satisfaction with Perceived Usefulness as a Moderating Variable in the Regional Financial and Asset Agency of Deli Serdang Regency, Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University, 2023.

The research aims to examine the influence of the quality of the accounting information system and the quality of accounting information on FMIS user satisfaction with perceived usefulness as a moderating variable at the Regional Financial and Asset Agency of Deli Serdang Regency (BKAD Deli Serdang). The research population is employees who work at BKAD Deli Serdang. The sampling technique used convenience sampling, where samples were taken from 3 fields, namely treasury, budget and accounting, totaling 38 samples. Data were analyzed using PLS (Partial Least Square) analysis via SmartPLS 4 software. Data was collected using a questionnaire. The data obtained was analyzed using the PLS algorithm and PLS Bootstrapping was used for hypothesis testing and moderation.

The research results found that Information System Quality and accounting information quality had an effect on User Satisfaction with a p-value of 0.032 and 0.049. Meanwhile, Perceived Usefulness is not able to moderate the influence of Accounting Information System Quality on User Satisfaction and Perceived Usefulness is unable to moderate the influence of Accounting Information Quality on User Satisfaction with p-values of 0.799 and 0.687. which means: Firstly, the KSIA and KIA produced by FMIS can satisfy user needs. Second, Perceived Usefulness weakens the relationship between KSIA and KIA on FMIS user satisfaction, which means that users are not optimal in using the existing system so they are unable to feel the usefulness of the system. Research conclusions: Quality of Accounting Information Systems and Quality of Accounting Information influence User Satisfaction. In the system success theory according to Delone and McLean, to increase user satisfaction, it is necessary to improve the quality of the accounting information system and the quality of accounting information, while based on the findings, the role of perceived usefulness as a moderating variable is considered to weaken the relationship between the influence of variables x and y.

Keywords: Quality of Accounting Information Systems, Quality of Accounting Information, Perceived Usefulness, User Satisfaction, Financial Management Information System

ABSTRAK

Rindy Antika. 7192220003. Pengaruh Kualitas Sistem Informasi Akuntansi dan Kualitas Informasi Akuntansi Terhadap Kepuasan Pengguna FMIS Dengan Perceived Usefulness Sebagai Variabel Moderating Pada Badan Keauangan Dan Aset Daerah Kabupaten Deli Serdang, Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2023.

Penelitian bertujuan menguji pengaruh kualitas sistem informasi akuntansi dan kualitas informasi akuntansi terhadap kepuasan pengguna FMIS dengan *perceived usefulness* sebagai variabel pemoderasi pada Badan Keuangan dan Aset Daerah Kabupaten Deli Serdang (BKAD Deli Serdang). Populasi penelitian pegawai yang bekerja pada BKAD Deli Serdang. Teknik pengambilan sampel menggunakan *convenience sampling,* dimana sampel yang diambil 3 bidang yaitu perbendaharaan, anggaran dan akuntansi, sebanyak 38 sampel. Data dianalisis menggunakan analisis PLS (*Partial Least Square*) melalui software SmartPLS 4. Pengumpulan data menggunakan kuesioner. Data yang diperoleh dianalisis menggunakan PLS Algoritma dan PLS *Bootstrapping* digunakan untuk pengujian hipotesis dan moderasi.

Hasil penelitian menemukan Kualitas Sistem Informasi dan kualitas informasi akuntansi berpengaruh terhadap Kepuasan Pengguna dengan p-value 0.032 dan 0.049. Sedangkan *Perceived Usefulness* tidak mampu memoderasi pengaruh Kualitas Sistem Informasi Akuntansi terhadap Kepuasan Pengguna dan *Perceived Usefulness* tidak mampu memoderasi pengaruh Kualitas Informasi Akuntansi terhadap Kepuasan Pengguna dengan p-value 0.799 dan 0.687. yang dimaknakan bahwa: Pertama KSIA dan KIA yang dihasilkan FMIS dapat memuaskan kebutuhan pengguna. Kedua, *Perceived Usefulness* memperlemah hubungan antara KSIA dan KIA terhadap kepuasan pengguna FMIS yang artinya pengguna belum optimal dalam menggunakan sistem yang ada sehingga tidak mampu merasakan kegunaan sistem tersebut. Kesimpulan penelitian Kualitas Sistem Informasi Akuntansi dan Kualitas Informasi Akuntansi berpengaruh terhadap Kepuasan Pengguna. Dalam teori kesuksesan sistem menurut Delone dan McLean untuk meningkatkan kepuasan pengguna perlu adanya peningkatan kualitas sistem informasi akuntansi dan kualitas informasi akuntansi, sementara berdasarkan hasil temuan, peran *perceived usefulness* sebagai variabel moderasi dianggap memperlemah hubungan antar pengaruh variabel x dan y.

Kata Kunci: *Kualitas Sistem Informasi Akuntansi, Kualitas Informasi Akuntansi, Perceived Usefulness, Kepuasan Pengguna, Financial Management Information System*