

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *organizational learning* terhadap kualitas *accounting information system* dan dampaknya terhadap *competitive advantage* pada PT. Tirta Investama Subang. Sampel yang digunakan sebanyak 82 responden yaitu karyawan yang berhubungan dengan sistem informasi akuntansi.

Metode penelitian yang digunakan adalah pendekatan deskriptif dan verifikatif dengan studi empiris. Metode pengambilan data primer yang digunakan adalah metode kuesioner. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis jalur (*path analysis*)

Hasil penelitian menunjukkan bahwa *organizational learning* pada PT. Tirta Investama Subang berada pada kriteria baik, sedangkan kualitas *accounting information system* berada pada kriteria sangat berkualitas dan *competitive advantage* berada pada kriteria unggul. *Organizational learning* berpengaruh terhadap kualitas *accounting information system* dengan kontribusi sebesar 55,6% kemudian kualitas *accounting information system* berpengaruh terhadap *competitive advantage* dengan kontribusi sebesar 55,9%, *organizational learning* berpengaruh terhadap *competitive advantage* melalui kualitas *accounting information system* dengan kontribusi sebesar 55,9%.

Kata Kunci : *Organizational Learning*, Kualitas *Accounting Information System* dan *Competitive Advantage*.

ABSTRACT

This study aims to determine the effect of organizational learning on the quality of accounting information system and its impact on competitive advantage at PT. Tirta Investama Subang. The sample used as many as 82 respondents are employees associated with the accounting information system.

The research method used is descriptive and verifikatif approach with empirical study. The primary data retrieval method used is questionnaire method. Data analysis technique used in this research is path analysis technique (path analysis)

The results showed that organizational learning at PT. Tirta Investama Subang is on good criteria, while the quality of accounting information system is at very high quality criteria and competitive advantage is in the criteria of excellence. Organizational learning has an effect on accounting information system quality with contribution of 55,6% then accounting information system quality influence to competitive advantage with contribution equal to 55,9%, organizational learning influence to competitive advantage through quality accounting information system with contribution equal to 55,9%.

Keywords : Organizational learning, Quality Accounting Information System And Competitive Advantage.