ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh kualitas sistem informasi, *perceived usefulness*, dan kualitas informasi terhadap kepuasan pengguna sistem informasi akuntansi pada PT Kereta Api Indonesia (Persero).

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah *probability sampling* dengan metode *simple random sampling*. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi, korelasi, pengujian hipotesis dengan menggunakan uji t dan uji F serta analisis koefisien determinasi. Banyaknya populasi penelitian adalah 46 orang, sampel penelitian yang digunakan adalah 41 orang dengan sumber data yang diperoleh melalui hasil pengisian kuesioner.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial kualitas sistem informasi, *perceived usefulness*, dan kualitas informasi berpengaruh terhadap kepuasan pengguna sistem informasi akuntansi. Dimana besarnya pengaruh kualitas sistem informasi sebesar 28,6%, *perceived usefulness* sebesar 16,0%, dan kualitas informasi sebesar 34,2% terhadap kepuasan pengguna sistem informasi akuntansi. Secara simultan kualitas sistem informasi, *perceived usefulness*, dan kualitas informasi berpengaruh terhadap kepuasan pengguna sistem informasi akuntansi sebesar 78,8%, sedangkan sisanya yaitu sebesar 21,2% merupakan pengaruh faktor lain di luar ketiga variabel independen yang sedang diteliti, seperti kualitas pelayanan.

Kata Kunci: Kualitas Informasi, *Perceived Usefulness*, Kualitas Informasi, Kepuasan Pengguna Sistem Informasi Akuntansi.

ABSTRACT

This research aims to determine the influence of the quality of information system, perceived usefulness, and quality of information to the user satisfaction of accounting information system at PT Kereta Api Indonesia (Persero).

The research approach used in this research is a descriptive and verification analysis by using primary data. The sampling technique used is probability sampling with the method is simple random sampling. Statistical analysis used in this study is the classical assumption test, regression analysis, correlation, hypothesis testing using t-test and F-test and analysis of the coefficient of determination. The number of the population in this research was 46 people, the sample used in this research are 41 people with the source of the data obtained through the results of questionnaires.

Based on the results conducted by partial evaluation can be seen that the quality of information system , perceived usefulness , the quality of information affects the user satisfaction of accounting information system. Where the influence of the quality of information system as much as 28.6%, perceived usefulness as much as 16.0%, and quality information as much as 34.2% to the user satisfaction of accounting information system. Simultaneously, the effect of the quality of information system, perceived usefulness, and quality of information affects the user satisfaction of accounting information system as much as 78.8%, while the remaining as much as 21.2% is the influence of other factors outside of the three independent variables in this research, such as quality of service.

Keywords: Quality of Information System, Perceived Usefulness, Quality of Information, The User Satisfaction of Accounting Information System.