

## **ABSTRAK**

### **PENGARUH SISTEM INFORMASI AKUNTANSI, PENGENDALIAN INTERNAL DAN BUDAYA ORGANISASI TERHADAP KINERJA KARYAWAN PADA PT. PEGADAIAN (PERSERO) KANWIL IX JAKARTA**

Penelitian ini bertujuan untuk menganalisis Pengaruh Sistem Informasi Akuntansi, Pengendalian Internal dan Budaya Organisasi terhadap Kinerja Karyawan pada PT. Pegadaian (Persero) Kanwil IX Jakarta. Sampel pada penelitian ini berjumlah 53 responden dengan teknik penentuan sampel propotionate sampling yang digunakan adalah random sampling. Jenis penelitian ini adalah penelitian survei dengan pendekatan metode deskriptif verifikatif. Model analisis yang digunakan adalah metode analisis statistik dengan menggunakan program Statistical Package for Social Sciences (SPSS). Jenis data dalam penelitian ini adalah data primer.

Penelitian ini dilakukan menggunakan data primer yang diperoleh dari jawaban responden. Populasi dalam penelitian ini adalah Karyawan dari PT. Pegadaian (Persero) Kanwil IX Jakarta. Pengambilan sampel dilakukan dengan menggunakan teknik Proportional Random Sampling. Diperoleh sampel data sebanyak 47 responden. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linier berganda, koefisien korelasi, koefisien determinasi, uji T dan uji F.

Hasil penelitian ini menunjukkan bahwa secara simultan sistem informasi akuntansi, pengendalian internal dan budaya organisasi berpengaruh terhadap kinerja karyawan pada PT. Pegadaian (Persero) Kanwil IX Jakarta. Secara parsial sistem informasi akuntansi memberikan pengaruh sebesar 56,38 terhadap kinerja karyawan pada PT. Pegadaian Kanwil IX Jakarta. secara parsial pengendalian internal memberikan pengaruh sebesar 65,60 terhadap kinerja karyawan pada PT. Pegadaian Kanwil IX Jakarta. dan secara parsil budaya organisasi memberikan pengaruh sebesar 47,41 terhadap kinerja karyawan pada PT. Pegadaian Kanwil IX Jakarta. Hasil koefisien terminasi sistem informasi akuntansi, pengendalian internal dan budaya organisasi secara simultan memberikan pengaruh sebesar 78,7% terhadap kinerja karyawan. sedangkan sisanya yaitu 21,3% merupakan pengaruh faktor lain diluar sistem informasi akuntansi, pengendalian internal dan budaya organisasi.

**Kata Kunci : Sistem Informasi Akuntansi, Pengendalian Internal dab Budaya Organisasi terhadap Kinerja Karyawan.**

## **ABSTRACT**

### ***THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, INTERNAL CONTROL AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE EMPLOYEES AT PT. PEGADAIAN (PERSERO) KANWIL IX JAKARTA***

*This study aims to analyze the effect of accounting information systems Accounting Information Systems, Internal Control and Organizational Culture on Employee Performance at PT. Pegadaian (Persero) Regional Office IX Jakarta. The sample in this study amounted to 53 respondents with the proportionate sampling technique used was random sampling. technique used is random sampling. This type of research is survey research survey with a descriptive verification method approach. Analysis model used. The analysis model used is the statistical analysis method using the Statistical Package for Social Sciences (SPSS) program. The type of data in this study is primary data.*

*This research was conducted using primary data obtained from respondents' answers. The population in this study were employees of PT. Pegadaian (Persero) Regional Office IX Jakarta. Sampling is done by using Proportional Random Sampling technique. Obtained sample data as many as 47 respondents. Statistical analysis used in this study are validity test, reliability test, classical assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, T test and F test.*

*The results of this study indicate that simultaneously the accounting information system, internal control and organizational culture have an effect on the performance of employees. accounting information systems, internal control and organizational culture have an effect on Employee performance at PT Pegadaian (Persero) Regional Office IX Jakarta. Partially accounting information system has an influence of 56.38 on employee performance at PT. Pegadaian Regional Office IX Jakarta. partially internal control provides an influence of 65.60 on employee performance. Partially internal control has an effect of 65.60 on employee performance at PT. Pegadaian Regional Office IX Jakarta. and partially organizational culture provides an influence of 47.41 on employee performance at PT. Pegadaian Regional Office IX Jakarta. The results of the termination coefficient of accounting information systems, internal control and organizational culture simultaneously have an influence of 78.7% on employee performance. on employee performance. while the remaining 21.3% is the influence of other factors outside the accounting information system, internal control and organizational culture.*

***Keywords: Accounting Information Systems, Internal Control and  
Organizational Culture***