ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisa pengaruh Dukungan Top Manajemen, Kapabilitas Personal, Ukuran Organisasi, Program Pelatihan dan Pendidikan, Formalisasi Pengembangan Sistem Informasi, serta Kepuasan Pengguna terhadap Kinerja Sistem Informasi Akuntansi. Populasi dalam penelitian ini adalah 64 perusahaan Ekspedisi di Kota Semarang. Pengambilan sampel menggunakan menggunakan metode *convenience sampling*. Karyawan Perusahaan Espedisi di Kota Semarang yang bekerja dalam departemen sales & marketing, drop point, operator, administrasi, staff operasional, finance/keuangan, coustomer service (CS), e-commers, sumber daya manusia sebagai responden. Sampel ditetapkan dan diperoleh 10 perusahaan. Instrumen penelitian ini berupa kuesioner yang dikirimkan secara langsung keperusahaan yang bersangkutan diperoleh 100 data yang dapat diolah, sehingga sampel penelitian ini menjadi 100 responden. Analisis data penelitian menggunakan Statistik Deskriptif, Uji Validitas, Uji Reliabilitas, dan analisis regresi linier berganda dengan aplikasi SPSS versi 19. Preferensi model analisis regresi berganda meliputi Uji t, Uji f, Koefisien Determinasi.

Hasil penelitian menunjukkan bahwa Dukungan Top Manajemen berpengaruh positif dan signifikan terhadap kinerja sistem informasi akuntansi. Kapabilitas Personal berdampak positif dan signifikan terhadap kinerja sistem informasi akuntansi. Ukuran Organisasi tidak berpengaruh terhadap kinerja sistem informasi akuntansi. Program Pelatihan dan Pendidikan tidak berpengaruh terhadap kinerja sistem informasi akuntansi. Formalisasi Pengembangan Sistem Informasi berpengaruh positif dan signifikan terhadap kinerja sistem informasi akuntansi. Kepuasan Pengguna tidak berpengaruh terhadap kinerja sistem informasi akuntansi.

Kata Kunci: **Dukungan Top Manajemen, Kapabilitas Personal, Ukuran Organisasi, Program Pelatihan dan Pendidikan, Formalisasi Pengembangan Sistem Informasi, dan Kepuasan Pengguna.**

ABSTRACT

This research having the objective of analyzing the independent variabel influence: top management support, personnel capabilities, size of organization, the training and education, the information system development formalisasi, also user satifaction, of the dependent variable accounting information system performance. Population in this research is 64 the bureau expeditions in the city of Semarang. The sample collection use the method of convenience sampling with respondent which work in the bureau expeditions in the city of Semarang were work in the departement of sales & marketing, drop point, operators, administration, operational staff, finance, coustemer service, e -commerce, human resources. With the sample and obtained a 10 companies .It will be research instruments were sent directly to the company who wrote it obtained 100 data that can be processed so that the sample is a 100 respondents. Analyzed of research data Of uses statistics descriptive , validity test , reliability test , and analysis multiple regretions linier with SPSS application version 19. Preferences version with the kind of model of multiple regression analysis covering t test , test f , the coefficient of determination.

The results of research show that top management support have a positive impact and significant on performance accounting information system. Personal capability had a positive impact and significantly to performance accounting information system. Size of organization will not affect to performance accounting information system. Formalisasi the development of information systems have a positive impact and significant on performance accounting information system. User satisfication will not affect to performance accounting information system.

Keywords: support top management, capabilities personnel, size organization, programs training and education, formalisasi the development of information systems, and user satisfaction.