

**PENGARUH DUKUNGAN MANAJEMEN PUNCAK DAN KOMITMEN
ORGANISASI TERHADAP KUALITAS SISTEM INFORMASI
AKUNTANSI**

(Studi pada Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR))

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh dukungan manajemen puncak dan komitmen organisasi terhadap kualitas sistem informasi akuntansi pada Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR). Dalam penelitian ini, peneliti menggunakan metode penelitian deskriptif dan verifikatif. Pengambilan data dilakukan dengan menyebarkan kuesioner kepada sampel penelitian yaitu 30 orang pegawai pada Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR) di wilayah Bandung. Setelah data terkumpul kemudian dilakukan analisis validitas, reliabilitas, dan uji hipotesis serta analisis koefisien determinasi dengan menggunakan *Software SPSS IBM Statistics v21*.

Berdasarkan hasil pengujian statistik diketahui bahwa terdapat pengaruh yang signifikan dari dukungan manajemen organisasi terhadap kualitas sistem informasi akuntansi sebesar 19,7% dan komitmen organisasi terhadap kualitas sistem informasi akuntansi 25,9%, kontribusi pengaruh yang diberikan dari dukungan manajemen puncak dan komitmen organisasi terhadap kualitas sistem informasi akuntansi sebesar 45,6%, dimana semakin meningkatnya dukungan manajemen dan komitmen organisasi, maka kualitas sistem informasi akuntansi akan semakin baik.

Kata kunci: Dukungan Manajemen Puncak, Komitmen Organisasi, Kualitas Sistem Informasi Akuntansi.

***THE EFFECT OF TOP MANAGEMENT SUPPORT AND
ORGANIZATIONAL COMMITMENTS TO THE QUALITY OF
ACCOUNTING INFORMATION SYSTEMS***

(Study at the Ministry of Public Works and People's Housing (PUPR))

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ABSTRACT

This study aims to determine how much influence top management support and organizational commitment to the quality of accounting information systems at the Ministry of Public Works and Public Housing (PUPR). The purpose of this study was to determine the magnitude of the influence of top management support and organizational commitment to the quality of accounting information systems. In this study, researchers used descriptive and verification research methods. Data retrieval is done by distributing questionnaires to the study sample of 30 employees at the Ministry of Public Works and People's Housing (PUPR) in the Bandung area, After the data is collected then an analysis of validity, reliability, and hypothesis testing and coefficient determination analysis using IBM SPSS Software Statistics v21.

Based on the results of statistical tests it is known that there is a significant effect of organizational management support on the quality of accounting information systems by 19,7% and organizational commitment to the quality of accounting information systems 25.9%, contribution of influence given from top management support and organizational commitment to information system quality accounting for 45.6%, where the increasing management support and organizational commitment, the quality of the accounting information system will be better.

Keywords: Top Management Support, Organizational Commitment, Quality of Accounting Information Systems.