

ABSTRAK

Skripsi dengan judul “Pengaruh Sistem Informasi Akuntansi, Pengendalian Intern, Motivasi Kerja dan Kepemimpinan terhadap Kinerja Pegawai Kantor Pelayanan Perbendaharaan Negara Blitar” ini ditulis oleh Okta Khoirun Nisa, NIM 17403163126, Fakultas Ekonomi Dan Bisnis Islam, Jurusan Akuntansi Syariah, Institut Agama Islam Negeri Tulungagung, Pembimbing Hj. Amalia Nuril Hidayati, M.Sy.

Penelitian ini dilatar belakangi oleh Kantor Pelayanan Perbendaharaan Negara (KPPN) Blitar yang merupakan etalase pelayanan publik, dengan tugas melaksanakan pencairan dana Anggaran Pendapatan dan Belanja Negara (APBN), administrasi penerimaan setoran penerimaan negara, penyusunan laporan keuangan pemerintah pusat, serta memberikan edukasi kepada masyarakat terkait dengan fungsi perbendaharaan Negara dan fungsi KPPN Blitar sebagai perpanjangan tangan Bendahara Umum Negara (BUN) di daerah sehingga membuat KPPN Blitar melakukan pengendalian dan peningkatan kualitas Sumber Daya Manusia (SDM) yang dimilikinya.

Rumusan masalah dalam penelitian ini adalah (1) Apakah sistem informasi akuntansi berpengaruh terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar ? (2) Apakah pengendalian internal berpengaruh terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar ? (3) Apakah motivasi kerja berpengaruh terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar ? (4) Apakah kepemimpinan berpengaruh terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar ? (5) Apakah sistem informasi akuntansi, pengendalian internal, motivasi kerja dan kepemimpinan berpengaruh secara bersama-sama terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar ?

Metode dalam penelitian ini dengan menggunakan pendekatan kuantitatif. Jenis penelitian yang digunakan adalah penelitian asosiatif. Data dalam penelitian ini adalah data primer. Teknik pengumpulan data adalah observasi, kuesioner dan dokumentasi, sedangkan teknik analisis dengan menggunakan menggunakan *IBM SPSS 25* berupa uji validitas, uji reliabilitas, uji asumsi klasik, teknik analisis regresi linier berganda, uji hipotesis.

Hasil dalam penelitian ini menunjukkan bahwa : (1) sistem informasi akuntansi berpengaruh negatif signifikan terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar. (2) pengendalian internal berpengaruh positif signifikan terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar. (3) motivasi kerja tidak berpengaruh terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar. (4) kepemimpinan tidak berpengaruh terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar. (5) sistem informasi akuntansi, pengendalian internal, motivasi kerja dan kepemimpinan secara bersama-sama berpengaruh positif signifikan terhadap kinerja pegawai Kantor Pelayanan Perbendaharaan Negara Blitar.

Kata Kunci : sistem informasi akuntansi, pengendalian internal, motivasi kerja, kepemimpinan, kinerja pegawai.

ABSTRACT

The thesis titled "Influence of Accounting Information System, Internal Control, Work Motivation and Leadership on Employee Performance of Blitar State Treasury Service Office" was written by Okta Khoirun Nisa, NIM 17403163126, Faculty of Economics and Islamic Business, Department of Sharia Accounting, State Islamic Institute of Tulungagung, Supervisor Hj. Amalia Nuril Hidayati, M.Sy.

This research is based on the background of the Blitar State Treasury Service Office (KPPN) which is a public service storefront, with the task of carrying out disbursement of State Revenue and Expenditure Budget (APBN) funds, administration of state revenue deposits, preparation of central government financial statements, and providing education to the public related to the function of the State treasury and the function of the Blitar KPPN as an extension of the State General Treasurer (BUN) in the regions thus making the Blitar KPPN to control and improve the quality of its human resources.

The problem formulation in this research is (1) Does the accounting information system affect the performance of employees of the Blitar State Treasury Service Office? (2) Does internal control affect the performance of employees of the Blitar State Treasury Service Office? (3) Does the work motivation affect the performance of employees of the Blitar State Treasury Service Office? (4) Does the leadership affect the performance of employees of the Blitar State Treasury Service Office? (5) Does the accounting information system, internal control, work motivation and leadership have a joint effect on the performance of employees of the Blitar State Treasury Service Office?

The method in this research is using quantitative approach. The type of research used is associative research. The data in this study are primary data. Data collection techniques are observation, questionnaire and documentation, while analysis techniques using IBM SPSS 25 in the form of validity test, reliability test, classic assumption test, multiple linear regression analysis techniques, hypothesis test.

The results in this study show that: (1) accounting information system has a significant negative effect on the performance of employees of blitar State Treasury Service Office. (2) Internal control shall have a significant positive effect on the performance of employees of the Blitar State Treasury Service Office. (3) Work motivation has no effect on the performance of employees of the Blitar State Treasury Service Office. (4) The leadership has no effect on the performance of employees of the Blitar State Treasury Service Office. (5) Accounting information system, internal control, work motivation and leadership jointly have a significant positive effect on the performance of employees of Blitar State Treasury Service Office.

Keywords: *accounting information system, internal control, work motivation, leadership, employee performance.*