ABSTRAK

PENGARUH *PERCEIVED USEFULNESS* DAN *PERCEIVED EASY OF USE* TERHADAP PENERAPAN SISTEM INFORMASI AKUNTANSI SEKTOR UKM
(Survey Pada UKM Di Kecamatan Cisaat Kabupaten Sukabumi)

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Penelitian ini bertujuan untuk mengetahui pengaruh *perceived usefulness* dan *perceived easy of use* terhadap penerapan sistem informasi akuntansi (SIA) sektor UKM. Penelitian ini menggunakan metode survey verifikatif pada UKM yang berada di Kecamatan Cisaat Kabupaten Sukabumi. Teknik pengumpulan data dilakukan dengan dua teknik yaitu teknik kuesioner dan wawancara. Pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling.* Jumlah sampel dalam penelitian ini sebanyak 41 responden yang merupakan pengelola UKM. Analisis data dan pengujian hipotesis menggunakan uji korelasi *Rank Spearman*, korelasi berganda, dan koefisien determinasi (R^2**).**

Hasil pengujian menunjukkan bahwa (1) *perceived usefulness* berpengaruh positif terhadap penerapan sistem informasi akuntansi dengan nilai r_s sebesar 0.434 (hipotesis diterima) , serta terdapat hubungan yang cukup kuat dan siginifikan dengan nilai signifikansi 0.005, (2) *perceived easy of use* berpengaruh positif terhadap penerapan sistem informasi akuntansi dengan nilai r_s sebesar 0.709 (hipotesis diterima), serta terdapat hubungan yang kuat dan signifikan dengan nilai signifikansi 0.000, (3) *perceived usefulness* dan *perceived easy of use* secara simultan berpengaruh positif terhadap penerapan sistem informasi akuntansi dengan nilai korelasi berganda (R) sebesar 0.681 (hipotesis diterima), serta terdapat hubungan yang kuat dan signifikan dengan nilai signifikansi 0.000, (4) pengaruh *perceived usefulness* dan *perceived easy of use* sebesar 46.4%.

Kata Kunci : *Perceived Usefulness, Perceived Easy of Use*, Penerapan Sistem Informasi Akuntansi, Usaha Kecil dan Menengah (UKM), SIA

ABSTRACT

THE IMPACT OF PERCEIVED USEFULNESS AND PERCEIVED EASY OF USE TOWARDS THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEM ON SMEs SECTOR
(Survey at SMEs in Cisaat Subdistrict of Sukabumi)

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This research is aimed to discover the impact of perceived usefulness and perceived easy of use towards the implementation of accounting information system on Small and Medium Enterprises (SMEs) sector. Moreover, this research based on verifikatif survey method to SMEs in Cisaat subdistrict of Sukabumi through questionnaire and interviews for the data collecting technique. A purposive sampling technique was used to select a sample size of 41 for the study that related with management of SMEs. Furthermore, the data analysis and hypothesis tests is using the correlation test of rank Spearman, multiple correlation, and coefficient of determination (R^2).

The results show that (1) perceived usefulness have a positive affect to the implementation of accounting information system with the value of r_s is 0.434 (hypothesis accepted), where it also found that there is correlation that strong enough and significant with the significant value is 0.005, (2) perceived easy of use have a positive affect to the implementation of accounting information systemwith the value of r_s is 0.709 (hypothesis accepted), where it also found that there is correlation that strong and significant with the significant value is 0.000, (3) perceived usefulness and perceived easy of use simultaneously have a positive affect to the implementation of accounting information system with the value of multiple correlation is 0.681(hypothesis accepted), where it also found that there is correlation that strong and significant with the significant value is 0.000, (4) perceived usefulness and perceived easy of use have an affect is 46.4%.

Keywords : Perceived Usefulness, Perceived Easy of Use, Implementation of Accounting Information System, Small and Medium Enterprises (SMEs), AIS