Judul : Pengaruh Pengalaman Kerja, Tingkat Pendidikan Dan Pemahaman Akuntansi Pada Efektifitas Penggunaan Sistem Informasi Akuntansi Di LPD Kecamatan Kuta Utara

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ABSTRAK

Berdasarkan rumusan masalah yang telah disusun, tujuan penelitian ini adalah untuk menguji dan memperoleh bukti empiris mengenai pengaruh pengalaman kerja, tingkat pendidikan, dan pemahaman akuntansi terhadap efektivitas penggunaan Sistem Informasi Akuntansi (SIA).

Penelitian ini menggunakan pendekatan kuantitatif dengan lokasi penelitian pada seluruh Lembaga Perkreditan Desa (LPD) di Kecamatan Kuta Utara. Objek penelitian meliputi variabel pengalaman kerja, tingkat pendidikan, dan pemahaman akuntansi yang diduga memengaruhi efektivitas penggunaan SIA.

Analisis deskriptif dilakukan untuk menggambarkan karakteristik responden berdasarkan usia dan jenis kelamin, serta deskripsi masing-masing variabel penelitian seperti pengalaman kerja, tingkat pendidikan, pemahaman akuntansi, kecanggihan teknologi, dan partisipasi manajemen. Selanjutnya, analisis regresi linier berganda digunakan untuk menguji pengaruh ketiga variabel independen tersebut terhadap efektivitas penggunaan SIA. Hasil penelitian menunjukkan bahwa pengalaman kerja berpengaruh positif dan signifikan terhadap efektivitas SIA. Artinya, semakin lama pengalaman kerja seseorang, semakin tinggi pula kemampuannya memahami proses akuntansi dan sistem yang digunakan, sehingga efektivitas SIA meningkat. Tingkat pendidikan juga berpengaruh positif signifikan, yang menunjukkan bahwa individu dengan pendidikan lebih tinggi cenderung memiliki pemahaman teoritis dan konseptual yang lebih baik terhadap sistem akuntansi. Selain itu, pemahaman akuntansi terbukti memberikan kontribusi signifikan pada efektivitas SIA. Semakin tinggi pemahaman seseorang mengenai konsep dan prinsip akuntansi, semakin optimal kemampuannya dalam mengoperasikan dan memanfaatkan SIA secara efektif. Temuan ini menegaskan pentingnya peningkatan kompetensi dan pendidikan akuntansi untuk memaksimalkan pemanfaatan sistem informasi di LPD.

Kata Kunci : Pengalaman Kerja, Pemahaman Akuntansi, Efektivitas Sistem Informasi Akuntansi

Title : The Influence of Work Experience, Education Level and Accounting Understanding on the Effectiveness of Using Accounting Information Systems at LPD in North Kuta District
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ABSTRACT

Based on the problem formulation, the purpose of this study is to examine and obtain empirical evidence regarding the influence of work experience, education level, and accounting understanding on the effectiveness of using Accounting Information Systems (AIS). This study employed a quantitative approach and was conducted at all Village Credit Institutions (LPD) located in the North Kuta District.

The objects of the study included variables of work experience, education level, and accounting understanding, which were suspected to influence the effectiveness of using AIS. The research objects include the variables of work experience, education level, and accounting understanding, which are thought to influence the effectiveness of AIS use.

Descriptive analysis was conducted to describe the characteristics of respondents based on age and gender, as well as a description of each research variable, such as work experience, education level, accounting understanding, technological sophistication, and management participation. Furthermore, multiple linear regression analysis was used to test the influence of the three independent variables on the effectiveness of AIS use.

The results indicate that work experience has a positive and significant effect on the effectiveness of AIS. This means that the longer a person's work experience, the higher their ability to understand the accounting processes and systems used, thereby increasing the effectiveness of AIS. The level of education also has a significant positive effect, indicating that individuals with higher education tend to have a better theoretical and conceptual understanding of accounting systems. In addition, accounting understanding has been proven to contribute significantly to the effectiveness of AIS. The higher a person's understanding of accounting concepts and principles, the more optimal their ability to operate and utilize AIS effectively. These findings emphasize the importance of improving accounting competencies and education to maximize the utilization of information systems in LPD.

Keywords: work experience, accounting understanding, and information system effectiveness.