

**PENGARUH BUDAYA ORGANISASI TERHADAP KUALITAS SISTEM
INFORMASI AKUNTANSI
(Studi Kasus pada Brand Fashion Rurik Bandung)**

ABSTRAK

Penelitian ini membahas pengaruh budaya organisasi terhadap kualitas sistem informasi akuntansi (SIA) pada perusahaan ritel Rurik di Kota Bandung. Budaya organisasi dipandang sebagai sistem nilai, norma, dan keyakinan yang memengaruhi perilaku serta interaksi anggota organisasi sehingga berperan dalam efektivitas implementasi SIA. Kualitas SIA dalam penelitian ini diukur melalui aspek fleksibilitas, kemudahan penggunaan, keandalan, dan integrasi sistem.

Tujuan penelitian ini adalah untuk: (1) mengetahui dan menganalisis budaya organisasi di perusahaan Rurik, (2) mengetahui dan menganalisis kualitas sistem informasi akuntansi di perusahaan Rurik, dan (3) mengetahui serta menganalisis pengaruh budaya organisasi secara simultan terhadap kualitas sistem informasi akuntansi di perusahaan Rurik. Penelitian menggunakan pendekatan kuantitatif dengan metode deskriptif dan verifikatif. Data dikumpulkan melalui kuesioner kepada 15 karyawan yang terlibat langsung dalam penggunaan SIA. Analisis data dilakukan dengan uji validitas, reliabilitas, normalitas, heteroskedastisitas, dan regresi linier sederhana. Hasil penelitian menunjukkan bahwa: (1) budaya organisasi di perusahaan Rurik sudah terbentuk melalui misi, keterlibatan, adaptabilitas, dan konsistensi, namun masih terdapat kendala integrasi antarbagian, (2) kualitas sistem informasi akuntansi di perusahaan belum optimal terutama pada aspek fleksibilitas dan integrasi, serta (3) budaya organisasi secara simultan berpengaruh terhadap kualitas sistem informasi akuntansi.

Kata kunci: Budaya Organisasi, Sistem Informasi Akuntansi, Kualitas Sistem

**THE INFLUENCE OF ORGANIZATIONAL CULTURE ON THE
QUALITY OF ACCOUNTING INFORMATION SYSTEMS**
(A Case Study on the Rurik Fashion Brand in Bandung)

ABSTRACT

This study examines the influence of organizational culture on the quality of accounting information systems (AIS) at the retail company Rurik in Bandung. Organizational culture is viewed as a system of values, norms, and beliefs that shape the behavior and interactions of organizational members, thereby playing a role in the effectiveness of AIS implementation. The quality of AIS in this study is measured through flexibility, ease of use, reliability, and system integration.

The objectives of this study are to: (1) identify and analyze the organizational culture at Rurik, (2) identify and analyze the quality of AIS at Rurik, and (3) determine and analyze the simultaneous influence of organizational culture on the quality of AIS.

This research employs a quantitative approach with descriptive and verificative methods. Data were collected through questionnaires distributed to 15 employees directly involved in the use of AIS. Data analysis was conducted using validity, reliability, normality, heteroscedasticity, and simple linear regression tests.

The results show that: (1) the organizational culture at Rurik has been established through mission, involvement, adaptability, and consistency, although integration issues remain, (2) the AIS quality is not yet optimal, particularly in terms of flexibility and integration, and (3) organizational culture simultaneously influences the quality of the accounting information system.

Keywords: Organizational Culture, Accounting Information System Quality