ABSTRAK

Penerapan Sistem Informasi Akuntansi (SIA) menjadi salah satu faktor penting dalam meningkatkan kualitas pelaporan keuangan pada organisasi sektor publik. Penelitian ini bertujuan untuk menganalisis pengaruh penerapan Sistem Informasi Akuntansi terhadap efektivitas sistem pelaporan keuangan retribusi pasar pada Dinas Koperasi, Usaha Kecil, dan Menengah dan Perdagangan Kabupaten Jember. Penelitian menggunakan pendekatan kuantitatif dengan metode asosiatif kausal. Sampel penelitian berjumlah 40 responden yang dipilih menggunakan teknik sampling jenuh. Analisis data dilakukan melalui uji validitas, uji reliabilitas, analisis regresi linier sederhana, koefisien determinasi, dan uji t. Hasil penelitian menunjukkan bahwa penerapan Sistem Informasi Akuntansi berpengaruh positif dan signifikan terhadap efektivitas sistem pelaporan keuangan dengan koefisien regresi sebesar 0,734 dan nilai signifikansi 0,000. Nilai koefisien determinasi sebesar 55,5% menunjukkan bahwa efektivitas pelaporan keuangan dapat dijelaskan oleh penerapan Sistem Informasi Akuntansi, sedangkan sisanya dipengaruhi faktor lain di luar penelitian. Hasil penelitian ini mengindikasikan bahwa optimalisasi penerapan Sistem Informasi Akuntansi mampu meningkatkan ketepatan waktu, keakuratan, kelengkapan, serta transparansi pelaporan keuangan retribusi pasar.

Kata Kunci: efektivitas pelaporan keuangan, retribusi pasar, sektor publik, sistem informasi akuntansi

ABSTRACT

The implementation of Accounting Information Systems (AIS) has become an important factor in improving the quality of financial reporting within public sector organizations. This study aims to examine the effect of Accounting Information System implementation on the effectiveness of market retribution financial reporting at the Department of Cooperatives, Small and Medium Enterprises, and Trade of Jember Regency. This research employed a quantitative approach with a causal associative design. The respondents consisted of 40 employees directly involved in the management and reporting of market retribution finances using a saturated sampling technique. Data were collected through questionnaires and analyzed using descriptive statistics, validity and reliability tests, simple linear regression, coefficient of determination, and t-test. The findings indicate that the implementation of Accounting Information Systems has a positive and significant effect on the effectiveness of financial reporting. The regression coefficient of 0.734 with a significance value of 0.000 confirms that better implementation of AIS improves the accuracy, timeliness, completeness, and reliability of financial reports. The coefficient of determination (R^2) of 0.555 indicates that 55.5% of the variation in reporting effectiveness is explained by the implementation of AIS, while the remaining 44.5% is influenced by other factors outside the research model. These findings suggest that optimizing Accounting Information Systems can strengthen accountability and transparency in managing regional financial reports.

Keywords: *Accounting Information System, Financial Reporting Effectiveness, Market Retribution, Public Sector*