

ABSTRAC

Evi Riadhotun Hasanah. 2015, THESIS. Title: "Employee Perceptions of Application Accounting Information Systems and Organizational Commitment Toward Accountability (case study in PD. BPR Lamongan Regional Banks).

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Kata Kunci :Application, Accounting Information Systems, Organizational Commitment, Accountability, Employee Perceptions of Application Accounting Information Systems and Organizational Commitment Toward Accountability.

Today's business world reformation flow have an emphasis to demands on good corporate governance. Especially demands for accountability on the performance of the company. In order to satisfy the demands of such accountability then the application of good accounting information systems that can help make it easier and errors minimize on operational processes are needed to improve accountability. In addition to Accounting System Information, organizational commitment is also requaired factor to improving accountability, because the organizational commitment as a psychological ties that will give employees a direct impact on organizational goals.

The purpose of this study was to get an empirical proof regarding the effects of accounting information systems application and organizational commitment to accountability in PD. BPR. Lamongan Regional Banks. This study uses a quantitative approach to the type of case studies. The population in this study were employees of the PD. BPR Lamongan Regional Banks. The sampling technique with a total sampling or census the number of respondents 85 employees. The data were analyzed using a multiple regression by SPSS.

The results showed that: (1) Application of the accounting information system has an influence on accountability. (2) Organizational commitment has an influence on accountability. (3) The application of accounting information systems and organizational commitment, both have a simultaneously influence on accountability. That is, the higher level of application accounting information systems and organizational commitment, the higher resulting accountability.