ABSTRAK

Amalia Erfiana Tiara Putri, NPM 434334032018174, "Pengaruh Sistem Informasi Akuntansi Pemberian Kredit terhadap Pengendalian Internal Pemberian Kredit Pada PT. BPR Kerta Raharja Kantor Cabang Majalaya". Di bawah bimbingan Bapak Maulana Yusup.,SE.,MM.

Penelitian ini dilakukan di PT. BPR Kerta Raharja Kantor Cabang Majalaya. Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian kuantitatif dengan pendekatan metode deskriptif dan metode verifikatif (koefisien korelasi, regresi sederhana, koefisien determinasi). Populasi dalam penelitian ini berjumlah 10 Orang.

Hasil Penelitian menunjukan bahwa Sistem Informasi Akuntansi Pemberian Kredit dalam kategori cukup baik 3.29, Pengendalian Internal Pemberian Kredit berada dalam kategori cukup baik dengan skor 2.96.

Hasil perhitungan variabel bebas yaitu Sistem Informasi Akuntansi Pemberian Kredit dan Variabel terikat yaitu Pengendalian Internal Pemberian Kredit mempunyai korelasi yang mempunyai nilai r = 0.872, regresi linear sederhana diketahui Y= 19.229 + 0.929X, dan koefisien determinasi (R^2) yang dinyatakan dalam persentase menggambarkan besarnya pengaruh sistem informasi akuntansi pemberian kredit (X) terhadap pengendalian internal pemberian kredit (Y) adalah sebesar 0.872 atau 76.1% dan sisanya 23.9% dipengaruhi faktor lainnya yang tidak penulis teliti dalam penelitian ini.

Kata kunci : Sistem Informasi Akuntansi Pemberian Kredit dan Pengendalian Pemberian Kredit

ABSTRACT

Amalia Erfiana Tiara Putri, NPM 434334032018174, *"The Influence of Accounting Information Systems for Credit Provisions on Internal Control of Credit Provisions at PT. BPR Kerta Raharja Majalaya Branch Office". Under the guidance of Mr. Maulana Yusup.,SE.,MM.*

This research was conducted at PT. BPR Kerta Raharja Majalaya Branch Office. The research method used in this research is quantitative research method with descriptive method approach and verification method (correlation coefficient, simple regression, coefficient of determination). The population in this study amounted to 10 people.

The results of the study show that the Accounting Information System for Credit Provision is in a fairly good category of 3.29, Internal Control for Credit Provision is in a fairly good category with a score of 2.96.

The results of the calculation of the independent variable, namely the Accounting Information System for Credit Provision and the dependent variable, namely Internal Control of Credit Provisions, have a correlation that has a value of r = 0.872, simple linear regression is known as Y = 19.229 + 0.929X, and the coefficient of determination (R2) expressed in percentage describes the magnitude The influence of the accounting information system of credit granting (X) on the internal control of lending (Y) is 0.872 or 76.1% and the remaining 23.9% is influenced by other factors that the authors did not examine in this study.

Keywords: Accounting Information System of Credit Granting and Control of Credit Provision