

**PENGARUH PENERAPAN SISTEM INFORMASI AKUNTANSI TERHADAP  
KINERJA KARYAWAN DENGAN SISTEM *REWARD* SEBAGAI  
VARIABEL MODERASI**

**(Studi Kasus Rumah Sakit Umum Muhammadiyah Metro)**

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**Abstrak**

Penelitian ini bertujuan mengetahui pengaruh penerapan sistem informasi akuntansi terhadap kinerja karyawan dengan sistem *reward* sebagai variabel moderasi. Objek penelitian ini adalah RSU Muhammadiyah Kota Metro pada kurun periode 2016-2018. Populasi penelitian ini sebanyak 332 orang. Teknik pemilihan sampel yang digunakan yaitu *Purposive Sampling* sehingga memperoleh sampel sebanyak 100 orang. Penelitian ini menggunakan pendekatan kuantitatif asosiatif. Data di analisis menggunakan SPSS versi 20. Hasil penelitian ini menunjukkan bahwa: (1) Penerapan sistem informasi akuntansi berpengaruh terhadap kinerja karyawan. (2) sistem *reward* dapat memoderasi hubungan antara penerapan sistem informasi akuntansi terhadap kinerja karyawan.

**Kata kunci:** Sistem Informasi akuntansi, Kinerja Karyawan, Sistem *Reward*

**THE EFFECT OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS ON EMPLOYEE PERFORMANCE WITH REWARD SYSTEM AS MODERATION VARIABLES**

**(Case Study in Muhammadiyah Public Hospital of Metro)**

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***Abstract***

*This research aims to determine the effect of the application of accounting information systems on employee performance with a reward system as a moderating variable. The object of this research is the Muhammadiyah Public Hospital of Metro in the period of 2016-2018. The population of this study was 332 people. The sample selection technique used was purposive sampling to obtain a sample of 100 people. This research uses an associative quantitative approach. Data were analyzed using SPSS version 20. The results of this study indicate that: (1) The application of the accounting information system affects employee performance. (2) the reward system can moderate the relationship between the implementation of accounting information systems to employee performance.*

**Keywords:** *accounting information system, employee performance, reward system*