

**PENGARUH EFEKTIFITAS ERP-SAP (*ENTERPRISE RESOURCE
PLANNING-SYSTEM APPLICATION AND PRODUCT IN DATA
PROCESSING*) TERHADAP KUALITAS INFORMASI
AKUNTANSI DENGAN KOMPETENSI PERSONAL
PENGOLAHAN DATA SEBAGAI VARIABEL
MODERATING
(Studi pada PT. Aneka Gas Industri Tbk)**

ABSTRAK

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Penelitian ini bertujuan untuk menguji dan menganalisa pengaruh variabel *Production Planning* dan *Sales & Distribution* terhadap kualitas informasi akuntansi yang dimoderasi oleh kompetensi personal di PT Aneka Gas Industri Tbk Wil I Sumatera Utara. Jenis penelitian ini adalah penelitian kausal. Penelitian ini mengambil sampel dengan jumlah 96 responden dengan metode sensus, kuesioner diberikan dan diisi oleh karyawan PT Aneka Gas Industri Tbk Wil I Sumatera Utara yang menggunakan ERP-SAP. Data dianalisis dengan menggunakan *structural equation model partial least square (SEM-PLS)*. Hasil dari penelitian ini menunjukkan bahwa variabel *Production Planning* berpengaruh signifikan dan positif terhadap kualitas informasi akuntansi. Variabel *Sales & Distribution* berpengaruh signifikan dan positif terhadap kualitas informasi akuntansi. Selain itu, penelitian ini juga menemukan bahwa kompetensi personal tidak memoderasi pengaruh variabel *Production Planning* dan *Sales & Distribution* terhadap kualitas informasi akuntansi.

Kata kunci: *Enterprise Resource Planning (ERP)*, *System Application and Product In Data Processing (SAP)*, Kualitas Informasi Akuntansi, Kompetensi Personal

**THE EFFECT OF EFFECTIVENESS OF ERP-SAP (ENTERPRISE
RESOURCE PLANNING-SYSTEM APPLICATION AND
PRODUCT IN DATA PROCESSING) ON INFORMATION
QUALITY ACCOUNTING WITH PERSONAL
COMPETENCE DATA PROCESSING AS A
VARIABLE MODERATING
(Study at PT. Aneka Gas Industri Tbk)**

ABSTRACT

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This study aims to examine and analyze the effect of Production Planning and Sales & Distribution variables on the quality of accounting information moderated by personal competence at PT Aneka Gas Industri Tbk Wil I North Sumatra. This type of research is causal research. This study took a sample of 96 respondents using the census method, questionnaires were given and filled out by employees of PT Aneka Gas Industri Tbk Wil I North Sumatra using ERP-SAP. The data were analyzed using the partial least squares (SEM-PLS) structural equation model. The results of this study indicate that the Production Planning variable has a significant and positive effect on the quality of accounting information. Sales & Distribution variables have a significant and positive effect on the quality of accounting information. In addition, this study also found that personal competence did not moderate the effect of Production Planning and Sales & Distribution variables on the quality of accounting information.

Keywords: Enterprise Resource Planning (ERP), System Application and Product In Data Processing (SAP), Quality of Accounting Information, Personal Competence