

ABSTRAK

Pengaruh Persepsi Kegunaan (Perceived of Usefulness), Kualitas Sistem dan Kualitas Informasi Terhadap Tingkat Kepuasan Penggunaan Cloud Accounting (Studi Empiris Pada UMKM di Bandar Lampung)

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Digitalisasi mendorong perubahan praktik akuntansi melalui penerapan *cloud accounting* pada Usaha Mikro, Kecil, dan Menengah (UMKM). *Cloud accounting* menawarkan kemudahan akses dan efisiensi, namun tingkat kepuasan pengguna dipengaruhi oleh beberapa faktor. Penelitian ini bertujuan menganalisis pengaruh persepsi kegunaan, kualitas sistem, dan kualitas informasi terhadap tingkat kepuasan penggunaan *cloud accounting* pada UMKM di Kota Bandar Lampung. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data primer dikumpulkan melalui kuesioner terhadap 100 pelaku UMKM pengguna *cloud accounting* dan dianalisis menggunakan *Partial Least Squares* (PLS). Hasil penelitian menunjukkan bahwa persepsi kegunaan dan kualitas informasi berpengaruh positif dan signifikan terhadap kepuasan pengguna, sedangkan kualitas sistem tidak berpengaruh signifikan. Temuan ini menegaskan bahwa manfaat yang dirasakan dan kualitas informasi menjadi faktor utama dalam membentuk kepuasan pengguna *cloud accounting* pada UMKM.

Kata Kunci: *Cloud accounting*, persepsi kegunaan, kualitas sistem, kualitas informasi, kepuasan pengguna, UMKM.

ABSTRACT

The Effect of Perceived Usefulness, System Quality, and Information Quality on the Level of User Satisfaction with Cloud Accounting: An Empirical Study of Micro, Small, and Medium Enterprises (MSMEs) in Bandar Lampung

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Digitalization is driving changes in accounting practices through the adoption of cloud accounting by Micro, Small, and Medium Enterprises (MSMEs). Cloud accounting offers ease of access and operational efficiency; however, the level of user satisfaction is influenced by several factors. This study aims to analyze the effects of perceived usefulness, system quality, and information quality on user satisfaction with cloud accounting among MSMEs in Bandar Lampung City. The study employed a quantitative approach using a survey method. Primary data were collected through questionnaires administered to 100 MSME owners who use cloud accounting and were analyzed using Partial Least Squares (PLS). The results indicate that perceived usefulness and information quality have a positive and significant effect on user satisfaction, whereas system quality does not have a significant effect. These findings confirm that perceived benefits and information quality are the main factors influencing user satisfaction with cloud accounting among MSMEs.

Keywords: *Cloud accounting, perceived usefulness, system quality, information quality, user satisfaction, MSMEs (Micro, Small, and Medium Enterprises).*