

## ABSTRACT

This research aimed to examine the effect of the application of internal controls leadership style towards the performance of accounting information system. This research is based on the fact that there are still many users of information systems who are not satisfied with the performance of information systems that has been applied by companies, therefore, it raised grievance and loss which were caused by the bad application of information system.

The research was done by using the descriptive and verification approaches by using multiple regression analysis, using quantitative methods. Source data used is primary data and data was also collected through questionnaires to be tested for validity and reliability. The research was conducted in 9 Islamic Commercial Banks which located in Bandung.

The result showed that the application of internal control, leadership style, and performance of accounting information system in Islamic Commercial Banks which located in Bandung has been really good. The application of internal control has significant effects on the improvement of accounting information system. Leadership style has significantly influenced the performance level of accounting information system. Moreover, the application of internal control and leadership style by companies also can improve the performance of accounting information system.

**Keywords:** internal control, leadership style, and performance of accounting information system.

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh penerapan pengendalian internal dan gaya kepemimpinan terhadap kinerja sistem informasi akuntansi. Penelitian ini dilatar belakangi oleh kenyataan bahwa masih banyaknya pengguna sistem informasi yang tidak puas dengan kinerja sistem informasi yang telah diterapkan perusahaan, sehingga menimbulkan keluhan serta kerugian dikarenakan penggunaan sistem informasi tersebut tidak optimal.

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif dengan menggunakan alat analisis regresi berganda, menggunakan metode kuantitatif. Sumber data yang digunakan adalah data primer dan teknik pengumpulan data dilakukan melalui penyebaran kuesioner yang akan diuji validitas dan reliabilitasnya. Penelitian ini dilakukan pada 9 bank umum syariah yang ada di Kota Bandung.

Hasil penelitian menunjukkan bahwa penerapan pengendalian internal, gaya kepemimpinan, dan kinerja sistem informasi akuntansi pada bank umum syariah di kota Bandung sudah baik. Penerapan pengendalian internal berpengaruh signifikan terhadap peningkatan kinerja sistem informasi akuntansi. Gaya kepemimpinan berpengaruh signifikan terhadap peningkatan kinerja sistem informasi akuntansi.

Kata kunci : Pengendalian internal, gaya kepemimpinan dan kinerja sistem informasi akuntansi.