UNIVERSITAS
GADJAH MADA
**Analisis Keberhasilan Implementasi Sistem Informasi Akuntansi â€œSIAâ€• Berdasarkan Model DeLone dan
McLean (Studi Kasus Rumah Sakit Akademik Universitas Gadjah Mada)**
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INTISARI

Penelitian ini bertujuan untuk menganalisis keberhasilan penerapan Sistem Informasi Akuntansi (SIA) di Rumah Sakit Akademik Universitas Gadjah Mada (RSA UGM) menggunakan Model Kesuksesan Sistem Informasi DeLone dan McLean (2003). Evaluasi dilakukan berdasarkan enam dimensi, yaitu *System Quality, Information Quality, Service Quality, Use, User Satisfaction,* dan *Net Benefits*. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Wawancara dilakukan terhadap lima informan yang terlibat langsung dalam penggunaan Sistem Informasi Akuntansi di Bagian Akuntansi RSA UGM. Data dianalisis menggunakan model analisis interaktif Miles dan Huberman yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa dimensi *Service Quality, Use, User Satisfaction,* dan *Net Benefits* telah terpenuhi, sedangkan dimensi *System Quality* dan *Information Quality* belum sepenuhnya terpenuhi. Keterbatasan tersebut disebabkan oleh proses bisnis yang belum sepenuhnya terotomatisasi, integrasi data antarsistem yang belum optimal, serta masih adanya proses *mapping*, rekonsiliasi, dan penjurnalan manual pada transaksi tertentu. Penelitian ini juga menunjukkan bahwa hubungan antar dimensi dalam Model Kesuksesan Sistem Informasi DeLone dan McLean (2003) pada SIA RSA UGM tidak sepenuhnya mengikuti hubungan kausal yang bersifat linear. Keterbatasan pada *System Quality* berdampak terhadap *Information Quality*, namun tidak menurunkan *Use, User Satisfaction*, maupun *Net Benefits* karena dipengaruhi oleh penggunaan sistem yang bersifat *mandatory*, dukungan tim pengelola sistem yang responsif, serta pengalaman pengguna dalam mengoperasikan sistem.

Berdasarkan hasil evaluasi tersebut, dapat disimpulkan bahwa penerapan Sistem Informasi Akuntansi di RSA UGM secara keseluruhan berhasil mendukung proses akuntansi dan pengelolaan informasi keuangan berdasarkan Model Kesuksesan Sistem Informasi DeLone dan McLean (2003), meskipun masih diperlukan pengembangan pada aspek integrasi data antarsistem, otomatisasi sistem, dan penyempurnaan fitur sistem untuk mendukung kompleksitas operasional rumah sakit yang terus meningkat.

Kata kunci: Sistem Informasi Akuntansi, keberhasilan sistem informasi, DeLone dan McLean, rumah sakit, evaluasi sistem.

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ABSTRACT

This study aims to analyze the success of the implementation of the Accounting Information System (AIS) at Universitas Gadjah Mada Academic Hospital (RSA UGM) using the DeLone and McLean Information Systems Success Model (2003). The evaluation was conducted based on six dimensions: System Quality, Information Quality, Service Quality, Use, User Satisfaction, and Net Benefits. This study employed a descriptive qualitative approach. Data were collected through interviews, observations, and documentation. Interviews were conducted with five informants who were directly involved in the use of the Accounting Information System in the Accounting Division of RSA UGM. The data were analyzed using the Miles and Huberman interactive analysis model, which consists of data reduction, data display, and conclusion drawing.

The findings indicate that the Service Quality, Use, User Satisfaction, and Net Benefits dimensions were fulfilled, whereas the System Quality and Information Quality dimensions were not fully achieved. These limitations were primarily caused by business processes that have not been fully automated, suboptimal cross-system data integration, and the continued need for manual Chart of Accounts (COA) mapping, data reconciliation, and journal processing for certain transactions. The study also found that the relationships among the dimensions of the DeLone and McLean Information Systems Success Model in the AIS implemented at RSA UGM do not entirely follow a linear causal relationship. Limitations in System Quality affect Information Quality, yet they do not reduce Use, User Satisfaction, or Net Benefits because of the mandatory nature of system use, the responsiveness of the system management team, and users' experience in operating the system.

Based on these findings, it can be concluded that the implementation of the Accounting Information System at RSA UGM has been successful in supporting accounting processes and financial information management according to the DeLone and McLean Information Systems Success Model (2003), although further improvements in cross-system data integration, systems automation, and system feature enhancement are still required to support the increasing operational complexity of the hospital.

Keywords: *Accounting Information System, information systems success, DeLone and McLean, hospital, system evaluation.*