

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan antara implementasi *system application and product in data processing* (SAP) terhadap kualitas laporan keuangan PT Tri Swardana Utama dan untuk mengetahui secara jelas penerapan *system application and product in data processing* (SAP) dalam menghasilkan laporan keuangan PT Tri Swardana Utama.

Penelitian ini dilakukan dengan menyerahkan kuesioner kepada responden yang termasuk dalam kriteria sampel penelitian yaitu 25 karyawan dari PT Tri Swardana Utama. Pengujian hipotesis dilakukan dengan korelasi *spearman rank* dan dibantu alat uji statistic.

Hasil penelitian menunjukan bahwa implementasi *system application and product in data processing* (SAP) pada PT Tri Swardana Utama dinilai baik dan memiliki hubungan signifikan terhadap kualitas laporan keuangan

Kata kunci : *system application and product in data processing* (SAP), kualitas laporan keuangan



ABSTRACT

This research aims to determine the correlation of system application and product in data processing (SAP) to the quality of the financial statements and to obtain clearly of this implementation to produce the financial statements of PT Tri Swardana Utama.

This research was carried out by submitting questionnaires to the respondents included in the criteria of the research sample of 25 employees from PT Tri Swardana Utama. Hypothesis testing is done by spearman rank correlation and assisted statistical test.

Result of this research showed that system application and product in data processing (SAP) implementation of PT Tri Swardana Utama is considered good and significantly correlated to the quality of financial statements.

Keywords : system application and product in data processing (SAP), quality of financial statements

