

ABSTRACT

FACTORS AFFECTING THE EFFECTIVENESS OF USING ACCOUNTING INFORMATION SYSTEMS (Study on Regional Apparatus Organization of West Lampung Regency)

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Information technology creates a system known as an information system. Information systems have an important function in the field of accounting, because accounting basically has a goal to provide important information for decision makers in an organization or company. The purpose of this study was to examine the effect of User Involvement, Personal Technical Ability, Top Management Support, User Training and Education Programs, Technological Sophistication, and Human Resource Competence on the Effectiveness of Using Accounting Information Systems. Methods of data collection using purposive sampling method. The sample of this study was 60 employees at the Regional Apparatus Organization in West Lampung Regency. Hypothesis testing in this study using multiple linear regression analysis. The results showed that Personal Engineering Ability, Top Management Support, User Training and Education Programs, Technological Sophistication Affect the Effectiveness of the Use of Accounting Information Systems, while User Involvement and Human Resource Competence did not Affect the Effectiveness of Using Accounting Information Systems.