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THE EFFECT OF TECHNOLOGICAL SOPHISTICATION, MANAGEMENT SUPPORT, AND PERSONAL TECHNICAL COMPETENCE ON THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS

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Abstract

An accounting information system is a system that collects, records, processes, and stores data to generate information used for decision making. The effectiveness of accounting information systems is essential to support the achievement of organizational objectives. This study aims to obtain empirical evidence regarding the effects of technological sophistication, management support, and personal technical competence on the effectiveness of accounting information systems at the Regional Financial and Asset Management Agency (BPKAD) of Denpasar City. This study employed a quantitative research approach. Data were collected using a survey method by directly distributing questionnaires to 75 employees of the Denpasar City BPKAD as research respondents. The data were analyzed using multiple linear regression analysis. The results indicate that technological sophistication, management support, and personal technical competence have positive effects on the effectiveness of accounting information systems. These findings support the Technology Acceptance Model (TAM) and the DeLone and McLean Information Systems Success Model. From a practical perspective, the findings emphasize the importance of utilizing adequate technology, ensuring continuous management support, and strengthening personal technical competence to improve the effectiveness of accounting information systems.

Keywords: Technological Sophistication, Management Support, Personal Technical Competence, Accounting Information System Effectiveness.

INTRODUCTION

In the current era of globalization, technological advancement is developing rapidly, particularly in technology based information systems. Rapid technological development represents a fundamental change driven by human needs, especially the need to perform work more easily and efficiently (Meiryani et al., 2020). Currently, the use of technology has become commonplace in everyday life, making information technology a basic necessity rather than merely an obligation for companies or organizations. These developments have brought various changes to organizational structures and business processes within society. Pasted markdown