

THE INFLUENCE OF INFORMATION TECHNOLOGY ADVANCEMENT, USER TECHNIQUES, AND TRAINING ON THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS

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Abstract. The rapid development of technology has significantly transformed the field of information systems, directly affecting the performance of organizations. The implementation of Accounting Information Systems (AIS) has become a crucial strategy in achieving organizational goals. This study aims to empirically examine the influence of information technology advancement, user techniques, and training on the effectiveness of AIS. The research was conducted on 20 Savings and Loan Cooperatives (SLCs) in Jembrana Regency. The sampling technique used was non-probability sampling, specifically purposive sampling, with the criteria being active cooperatives that have implemented computer-based AIS. Data were collected using a questionnaire, resulting in 60 respondent answers, and were analyzed using SPSS Statistics 26. The results indicate that information technology advancement, user techniques, and training have a positive and significant effect on the effectiveness of AIS. The implications of this research highlight the importance of enhancing information technology advancements, ongoing training, and the development of user skills to improve the effectiveness of accounting information systems, thereby supporting the performance of savings and loan cooperatives and contributing to local economic growth. This study serves as empirical evidence for the Unified Theory of Acceptance and Use of Technology (UTAUT), which explains how factors such as performance expectancy, effort expectancy, social influence, and facilitating conditions contribute to the acceptance and use of accounting information systems.

Keywords: Effectiveness of Accounting Information Systems, Information Technology, User Techniques, Training

INTRODUCTION

The advancement of information and computer technology has reshaped how people conduct daily activities worldwide. Its role across all sectors has ushered in a new era of speed and efficiency beyond expectations. This progress includes the development of IT infrastructure such as hardware, software, storage, and communication systems. These advancements have had a substantial impact on Accounting Information Systems (AIS), transitioning from manual to computerized systems supported by more advanced tools and skilled human resources.

Technology has driven progress across many areas, with accounting information becoming a vital tool not only for financial control but also for performance measurement (Al-Delawi & Ramo, 2020). AIS is essential in supporting decision-making by creating efficiency, improving performance, and meeting customer needs (Agustin et al., 2020). It assists in storing, processing, and retrieving information for managers and other users to make informed decisions (Alaoma et al., 2020). An effective AIS is one that produces timely, accurate, and reliable information that meets user expectations (Ernawatiningsih & Kepramareni, 2019).