

***THE INFLUENCE OF INFORMATION TECHNOLOGY
SOPHISTICATION, TECHNICAL TRAINING, AND USER COMPETENCE
ON THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS***

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Abstract

This research is motivated by the phenomenon of ineffectiveness of Accounting Information Systems (AIS) in the Indonesian banking sector and the inconsistency of previous research findings. The study aims to analyze the influence of information technology sophistication, technical training, and user competence on AIS effectiveness in banks in DKI Jakarta. The research method uses a quantitative approach through a survey with questionnaires. The research sample consisted of 84 banking employees who are AIS users, selected using the snowball sampling technique. Data were analyzed using Partial Least Square-based Structural Equation Modeling (SEM-PLS) with the help of SmartPLS 4.0 software. The results prove that the three independent variables, namely information technology sophistication, technical training, and user competence, have a positive and significant influence on AIS effectiveness. Among the three, technical training has the most dominant influence. The implications of this research emphasize the importance of continuous investment in state-of-the-art technology, the implementation of structured and relevant technical training programs, and the development of user competence to enhance AIS effectiveness in supporting operations and strategic decision-making in the banking industry.

Keywords: *Accounting Information Systems Effectiveness, Information Technology Sophistication, Technical Training, User Competence, Banking.*

PENGARUH KECANGGIHAN TEKNOLOGI INFORMASI, PELATIHAN TEKNIS, DAN KOMPETENSI PENGGUNA TERHADAP EFEKTIVITAS SISTEM INFORMASI AKUNTANSI

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Abstrak

Penelitian ini dilatarbelakangi oleh fenomena ketidakefektifan Sistem Informasi Akuntansi (SIA) di sektor perbankan Indonesia serta belum konsistennya temuan penelitian terdahulu. Tujuan penelitian adalah menguji pengaruh kecanggihan teknologi informasi, pelatihan teknis, dan kompetensi pengguna terhadap efektivitas SIA pada perbankan di DKI Jakarta. Metode penelitian menggunakan pendekatan kuantitatif melalui survei dengan kuesioner. Sampel penelitian berjumlah 84 karyawan perbankan pengguna SIA yang dipilih dengan teknik snowball sampling. Data dianalisis menggunakan *Structural Equation Modeling* berbasis *Partial Least Square* (SEM-PLS) dengan bantuan software SmartPLS 4.0. Hasil penelitian membuktikan bahwa ketiga variabel independen, yaitu kecanggihan teknologi informasi, pelatihan teknis, dan kompetensi pengguna berpengaruh positif dan signifikan terhadap efektivitas SIA. Di antara ketiganya, pelatihan teknis memberikan pengaruh paling dominan. Implikasi penelitian ini menekankan pentingnya investasi berkelanjutan pada teknologi mutakhir, penyelenggaraan program pelatihan teknis yang terstruktur dan relevan, serta pengembangan kompetensi pengguna untuk meningkatkan efektivitas SIA dalam mendukung operasional dan pengambilan keputusan strategis di industri perbankan.

Kata kunci: Efektivitas Sistem Informasi Akuntansi, Kecanggihan Teknologi Informasi, Pelatihan Teknis, Kompetensi Pengguna, Perbankan.