

ABSTRACT

Alignment between information technology (IT) and business strategy is to use accounting information system has been discussed for years, and strategic alignment are considered important in improving corporate performance. Therefore, this study sought to identify the accounting information system and then examines the factors that influence the Alignment of accounting information systems. In particular, the aim is to produce information in small and medium enterprise (SME) in Tegal.

Using data from questionnaires on a sample of 52 companies that research on small and medium enterprises in the manufacturing sector Tegal. Questionnaires using nineteen accounting information characteristics is alignment informsi accounting system. Correspondence between demand and capacity are explored using the moderation approach and has been proven in large-scale enterprise. Analysis using multiple regression analysis using the dependent variable alignment accounting information systems, the independent variable is information technology, knowledge manager, manager commitment, external factors, internal factors and the size of the company.

There is a positive influence among the independent variables alignment of accounting information systems in SMEs in Tegal, including the use of information technology, knowledge of SME managers and company size. While the commitment of managers, external expertise and internal needs no effect on the needs and capacities of accounting information systems.

Keywords: Alignment of accounting information system, information technology, manager knowledge, manager commitment, external factors, internal factors and the size of the company.