

ABSTRACT

This research is aimed to investigate whether the level of the use of the Enterprise Resource Planning System by Indonesian companies affect; the firm performance directly or on the other hand is mediated by effectiveness of accounting information systems, business process outcomes, and moderated by strategic alignment. The effectiveness of the intended accounting information system is in its function to produce useful information that can be implemented in decision makings by the management. What is called the intended business process outcomes previously is that there are some improvements in business' process, particularly from the point of efficiency, effectiveness and flexibility of company's operational process. On the other side, strategic alignment is the existence of synergy between company's strategy and company's information system or information technology strategy.

This research was conducted by using the questionnaire survey method. The data was collected by sending questionnaires by mail or via e-mail and visit the company directly. Samples collected in this study were from 71 companies. Data analysis was conducted by using structural equation models.

The results show that the level of the use of the Enterprise Resource Planning System does not directly influence the firm's performance. The effect can be explained by the effectiveness of accounting information systems and business process outcomes. Strategic alignment has not been proven as a moderating variable in the relationship between the level of the use of the Enterprise Resource Planning System with the firm's performance.

Key Word : the level of the use of the Enterprise Resource Planning System (ERPS), the effectiveness of accounting information systems, business process outcomes, strategic alignment, firm's performance.