ABSTRACT

This study aims to examine the influence of user participation, technical competence, technological sophistication, and organizational culture on the effectiveness of Accounting Information Systems (AIS) in Rural Banks (Bank Perkreditan Rakyat/BPR) in Central Java. This study employs a quantitative approach using the Unified Theory of Acceptance and Use of Technology (UTAUT) and the DeLone and McLean Information Systems Success Model as its theoretical foundations. The data used are primary data collected through questionnaires distributed to BPR employees who use Accounting Information Systems. The sampling technique employed was purposive sampling, resulting in a total sample of 158 respondents. The data were analyzed using multiple linear regression with the assistance of SPSS software. The results indicate that user participation influences the effectiveness of Accounting Information Systems. Technical competence also influences the effectiveness of Accounting Information Systems, indicating that higher levels of employees' technical competence contribute to more effective implementation of Accounting Information Systems. Technological sophistication influences the effectiveness of Accounting Information Systems, suggesting that more integrated and advanced technology enhances information quality and improves work process efficiency. Furthermore, organizational culture influences the effectiveness of Accounting Information Systems, indicating that an organizational culture that supports innovation, collaboration, and the utilization of technology contributes to the successful implementation of Accounting Information Systems. The findings support the Unified Theory of Acceptance and Use of Technology (UTAUT), which explains that technology acceptance and use are influenced by performance expectancy, effort expectancy, social influence, and facilitating conditions. In addition, the findings also support the DeLone and McLean Information Systems Success Model, which explains that the success of an information system is reflected in its ability to support effective use, produce high-quality information, and provide benefits to both individuals and organizations. Therefore, user participation, technical competence, technological sophistication, and organizational culture are important factors in improving the effectiveness of Accounting Information Systems in Rural Banks (BPR) in Central Java.

Keywords: ***User Participation, Technical Competence, Technological Sophistication, Organizational Culture, Accounting Information Systems Effectiveness.***