

ABSTRACT

Good Accounting Information System performance meets user expectations through top management support, user participation, and technological sophistication. However, in the company there are several problems such as human error, user difficulties in using the program, and when the server is down. As a result, the quality of information systems is less relevant and not timely. The results showed that the sophistication of information technology had a positive and significant effect on the effectiveness of accounting information systems at SAMSAT Sumber, Cirebon Regency by 17.56%. User competence has a negative and significant effect of 14.91% on the effectiveness of information systems. Top management support has a positive and significant effect of 81.12%. Simultaneously, information technology sophistication, user competence, and top management support have an effect of 76.7% on the effectiveness of accounting information systems. Employees at SAMSAT Sumber Cirebon Regency have received appropriate information technology sophistication, user competence, and top management support to support the effectiveness of accounting information systems so that the accounting process can run well.

Keywords: Effect of Information Technology Sophistication, User Competence, Top Management Support, Effectiveness of Accounting Information Systems