

**PENGARUH PEMANFAATAN TEKNOLOGI,
KEMAMPUAN TEKNIK PEMAKAI, PROGRAM PELATIHAN
DAN KOMPLEKSITAS TUGAS TERHADAP EFEKTIVITAS
SISTEM INFORMASI AKUNTANSI
Di LPD Se-kecamatan Tabanan**

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Abstrak

Tujuan riset ini yakni mengetahui pengaruh pemanfaatan teknologi, kemampuan teknik pemakai, program pelatihan dan kompleksitas tugas terhadap efektivitas SIA di LPD Se-kecamatan Tabanan. Riset ini adalah riset kuantitatif. Berdasarkan data dari LPLPD Kabupaten tabanan 2020, jumlah populasi riset merupakan seluruh Lembaga Perkreditan Desa di Kecamatan Tabanan sebanyak 13 LPD dengan jumlah sampel yaitu 56 karyawan pada Lembaga Perkreditan Desa (LPD) Kecamatan Tabanan yang memiliki keterkaitan secara langsung dengan penerapan SIA berdasarkan teknik sampling yaitu *purposive sampling*. Riset ini memanfaatkan data primer yang dihasilkan melalui penyebaran kuesioner. Temuan riset menyatakan: (1) pemanfaatan teknologi memiliki pengaruh positif dan signifikan terhadap efektivitas system informasi akuntansi di LPD se-kecamatan Tabanan, (2) kemampuan teknik pemakai memiliki pengaruh positif dan signifikan terhadap efektivitas system informasi akuntansi di LPD se-kecamatan Tabanan, (3) program pelatihan memiliki pengaruh positif dan signifikan terhadap efektivitas system informasi akuntansi di LPD se-kecamatan Tabanan, dan (4) kompleksitas tugas memiliki pengaruh negatif dan signifikan terhadap efektivitas system informasi akuntansi di LPD se-kecamatan Tabanan. Simpulannya adalah seluruh hipotesis riset dapat diterima.

Kata kunci: Pemanfaatan Teknologi, Kemampuan Teknik Pemakai, Program Pelatihan, Kompleksitas Tugas, dan Efektivitas Sistem Informasi Akuntansi

**THE EFFECT OF USE OF TECHNOLOGY,
ENGINEERING CAPABILITIES OF USERS, TRAINING
PROGRAM AND TASK COMPLEXITY ON THE
EFFECTIVENESS OF ACCOUNTING INFORMATION
SYSTEMS**

In LPD in Tabanan District

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Abstract

The purpose of this study was to determine the effect of technology utilization, user technical ability, training program and task complexity on the effectiveness of AIS in LPDs in Tabanan sub-district. This research is quantitative research. Based on data from the Tabanan Regency LPLPD 2020, the total research population in all Village Credit Institutions in Tabanan District is 13 LPDs with a sample of 56 employees at the Village Credit Institutions (LPD) of Tabanan District which have a direct relationship with the application of SIA based on the sampling method, namely purposeful sampling. This research utilizes primary data generated by distributing questionnaires. The research findings state: (1) the use of technology has a positive and significant effect on the effectiveness of the accounting information system in LPDs in Tabanan district, (2) the technical ability of users has a positive and significant effect on the effectiveness of accounting information systems in LPDs in Tabanan district, (3) the training program has a positive and significant effect on the effectiveness of the accounting information system in LPDs in Tabanan district, and (4) task complexity has a negative and significant effect on the effectiveness of accounting information systems in LPDs in Tabanan district. The conclusion is that all research hypotheses are acceptable.

Keywords: Utilization of Technology, User's Technical Ability, Training Program, Task Complexity, and Effectiveness of Accounting Information System.