

**PENGARUH DUKUNGAN MANAJEMEN PUNCAK,
TRANSFER TEKNOLOGI DAN PROGRAM PENDIDIKAN DAN
PELATIHAN PENGGUNA TERHADAP EFEKTIVITAS
SISTEM INFORMASI AKUNTANSI PADA BUMDES
DI KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dukungan manajemen puncak, transfer teknologi, program pendidikan dan pelatihan pengguna terhadap efektivitas sistem informasi akuntansi. Pengumpulan data dilakukan dengan mengirimkan kuesioner kepada 52 Badan Usaha Milik Desa yang ada di Kabupaten Buleleng. Responden pada penelitian ini yaitu Sekretaris atau Bendahara atau Bagian Akuntansi di 52 BUMDes Kabupaten Buleleng, sehingga jumlah sampel sebanyak 52 responden. Data yang terkumpul kemudian diolah dengan uji analisis regresi linear berganda dengan bantuan SPSS versi 22.

Hasil penelitian menyatakan bahwa dukungan manajemen puncak, transfer teknologi, program pendidikan dan pelatihan pengguna secara parsial maupun secara simultan berpengaruh positif terhadap efektivitas sistem informasi akuntansi pada BUMDes di Kabupaten Buleleng. Penelitian ini juga menunjukkan bahwa program pendidikan dan pelatihan pengguna merupakan variabel dominan.

Kata kunci: Efektivitas SIA, dukungan manajemen puncak, transfer teknologi, program pendidikan dan pelatihan pengguna

**THE EFFECT OF TOP MANAGEMENT SUPPORT,
TECHNOLOGY TRANSFER, AND PROGRAMS OF EDUCATION AND
USER TRAINING ON THE EFFECTIVENESS OF
ACCOUNTING INFORMATION SYSTEM AT VILLAGE OWNED
ENTERPRISES IN BULELENG REGENCY**

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ABSTRACT

This study aims to determine the effect of top management support, technology transfer, user education and training programs on the effectiveness of accounting information systems. Data collection was carried out by sending questionnaires to 52 Village-Owned Enterprises in Buleleng Regency. Respondent in this study were Secretaries or Treasures or Accounting Departments in 52 Village-Owned Enterprises in Buleleng Regency, so the total sample was 52 respondents. The collected data is then processed with multiple linear regression analysis test with the help of SPSS version 22.

The results of the study stated that the support of top management, technology transfer, education programs and user training partially or simultaneously had a positive effect on the effectiveness of accounting information systems at BUMDes in Buleleng Regency. This study also shows that user education and training programs are the dominant variable.

Keywords: *effectiveness of Accounting Information Systems, top management support, technology transfer, user education and training*