

**IMPACT OF TRAINING PROGRAMS, PERSONAL ENGINEERING
CAPABILITIES, USER ENGAGEMENT, AND EXPERIENCE
TOWARDS THE PERFORMANCE OF COMPUTERIZED SIA**

Putu Dea Fransiska^{1*}
Komang Krishna Yogantara²
Gde Herry Sugiarto Asana³

Triatma Mulya University, Indonesia^{1,2,3}

*Corresponding author : 20212413001@triatmamulya.ac.id

ABSTRACT

This study aims to examine the effect of training programs, personal technical skills, user involvement, and work experience on the performance of computerized accounting information systems. The research was conducted at Village Credit Institutions (LPDs) in Penebel District, involving 100 respondents as the research sample. The data were analyzed using multiple linear regression, the coefficient of determination, the F-test, and the t-test. The results show that training programs have a positive and significant effect on the performance of computerized accounting information systems, with a regression coefficient of 0.244 and a significance value of 0.003. Personal technical skills also have a positive and significant effect, with a regression coefficient of 0.203 and a significance value of 0.020. Furthermore, user involvement has a positive and significant effect, with a regression coefficient of 0.201 and a significance value of 0.034. Work experience also has a positive and significant effect, with a regression coefficient of 0.253 and a significance value of 0.000. The coefficient of determination indicates that the independent variables explain 51.5% of the variation in the performance of computerized accounting information systems. These findings suggest that the performance of computerized accounting information systems can be improved by strengthening employee training, enhancing personal technical skills, increasing user involvement in system development, and utilizing employees' work experience. Therefore, LPDs in Penebel District are encouraged to provide regular training programs, improve employees' technical competence, involve users in the development and evaluation of accounting information systems, and optimize employee experience to support system performance.

Keywords: Training Program, Personal Technical Skills, User Involvement, Work Experience, Computerized Accounting Information System Performance

I. INTRODUCTION

Information technology is important for an organization because it can help organizations and individual work. Meanwhile, external users include interested parties outside the company (Maharani, 2020). One of them is for Village Credit Institutions (LPD) in Penebel District to utilize information technology, especially computerized accounting information systems, to manage and optimize their financial operations. The Village Credit Institution (LPD) is one of the financial institutions established for the use of public services, especially in the field of village economy, with the aim of improving the standard of living of the people in Pakraman Village. Based on the Governor's Decree (SK) 972 of 1984 The purpose of establishing rural credit institutions is to support rural economic development by increasing the saving habits of rural communities and providing credit to small businesses.

Village Credit Institution (LPD) is a rural financial institution engaged in savings and loans, where the products and services offered by LPD are in the form of savings, deposits and bank accounts, so that they are transferred as useful loans. Bali Government Law Number 11 of 2013 regulates article 1 stipulates that Kredit Desa (LPD) is a financial institution under the auspices of Pakraman Village. LPD aims to provide services to customers and related environments (peraturan.bpk.go.id). In fact, financial institutions such as LPD compete closely with other financial institutions such as Bank Perkreditan Rakyat (BPR), cooperatives, and others, so LPD must continue to improve its services.

The factor of a person's or individual's desire to do something is greatly influenced by the benefits felt by the individual, Technology Acceptance Model (TAM) is a theory that predicts the acceptance of the use of technology based on the influence of two cognitive factors, namely perceived usefulness and perceived ease of use (Davis, 1989). The Technology Acceptance Model (TAM) is one of the theories about the use of information technology systems that is considered very influential and is generally used to explain individual acceptance of the use of information technology systems (Jogiyanto, 2008).

The success of the implementation of a computerized accounting information system is influenced by various factors, one of which is knowledge. personal engineering skills, user engagement, and work experience (DeLone & McLean, 2003; Seddon, 1997). This is in line with research conducted by Pradnyawati (2023), Agustina (2020), Mahani (2023), Wulandari (2022), Pitawati (2022) in their research obtained results that training programs have an effect on the performance of accounting information systems. Meanwhile, Maharani (2022) stated that the training program has no effect on the performance of the information system.

The second factor personal engineering ability refers to a person's skills related to his ability to download and operate a computerized accounting information system. This includes personal engineering abilities (such as using accounting software), problem-solving, analytical skills, and communication and interpersonal skills necessary to work with teams and other users. Personal engineering skills to prepare accounting information systems are needed to reduce

errors and damages in system operation (Putri, 2020). Good personal engineering skills encourage users to use accounting information systems to improve the performance of accounting information systems. This is in line with research conducted by Mirdin (2021), Maharani (2022), Pitawati (2022) in their research obtained results that personal engineering skills affect the performance of accounting information systems. Meanwhile, Ardani (2022) stated that personal engineering skills do not affect the performance of information systems.

Furthermore, the third factor of user involvement is the level of user participation and involvement in the development, implementation, and use of computerized accounting information systems. High engagement from users can increase the acceptance and success of the system, as users have a better understanding of the company's operational and financial needs. This is in line with Pitawati's (2022) research. stated that involvement affects the performance of computer-based accounting information systems.

The fourth factor is work experience. With work experience, there has been a process of adding knowledge and skills and attitudes to a person. A person's work experience shows the types of work a person has done and provides a great opportunity for a person to do a better job. With the experience possessed by accounting staff, it will be very helpful in the process of presenting quality accounting information Sugihartini (2022). This is in line with research by Desvira (2021), piepiestya (2020). In his research, it was found that work experience has an effect on the performance of accounting information systems. Meanwhile, Melliani (2021) stated that work experience has no effect on the performance of accounting information systems.

Based on the description that has been submitted and the differences in the results of previous research, many other studies state that education and training, personal engineering skills, user involvement, and work experience have no effect on the performance of computerized accounting information systems. Therefore, researchers want to re-test and the performance of a good accounting information system is not only determined by technological sophistication, but also influenced by other factors such as training, personal engineering skills, user involvement, and work experience.

Based on the above background description, the main problems in this study are: (1) Does the training program affect the performance of the computerized accounting information system in LPD in Penebel District?; (2) Does personal engineering skills affect the performance of the computerized accounting information system at LPD in Penebel District?; (3) Does the role of user involvement affect the performance of the computerized accounting information system in LPD in Penebel District?; (4) Does work experience affect the performance of the computerized accounting information system in LPD in Penebel District?

II. LITERATURE REVIEW

2.1 Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a model of acceptance of information technology systems used by users. TAM was first introduced by Davis (1986). The Technology Acceptance Model (TAM) is one of the theories about the use of information technology systems that is considered very influential and is generally used to explain individual acceptance of the use of information technology systems (Jogiyanto, 2008:31).

2.2 Training Program

The training program is the creation of an environment where employees can gain or learn attitudes, abilities, knowledge, and expertise Sari (2022). Improving the quality of abilities related to work, thinking and skills, then the most important education and training is needed (Soekijo, 1999:4).

2.3 Personal Engineering Ability

Personal engineering ability refers to a person's skills related to his or her ability to download and operate a computerized accounting information system. This includes personal engineering abilities (such as using accounting software), problem-solving, analytical skills, and communication and interpersonal skills necessary to work with teams and other users. Personal engineering skills to prepare accounting information systems are needed to reduce errors and damages in the operation of the system Putri (2020).

2.4 User Engagement

According to Hendra Ronaldi (2012: 71), SIA user participation is the involvement in the system development process by members of the organization or members of the target user group (the users from each department involved in the development of the system). User involvement affects the criteria of user satisfaction in the use of accounting information systems, in the development of accounting information systems, both manual and computerized, requires the involvement of users in planning or in the development of systems that are measured as activities that have been carried out by the users (Olson and Ives, 1981).

2.5 Work Experience

Work experience is the knowledge, skills, and ability that a person has to perform tasks from previous jobs. If one has extensive work experience in the same field, one will be able to utilize the experience in the same field as well as be able to utilize SIA effectively Prihandani (2024). With the experience possessed by accounting staff, it will be very helpful in the process of presenting quality accounting information (Sugihartini, 2022).

2.6 Training Programs and Computerized Accounting Information System Performance

Training programs are important organizational efforts to improve employees' knowledge, abilities, and skills in using computerized accounting information systems. Through training, employees can better understand system procedures, data input mechanisms, report generation, and problem-solving

techniques related to system use. Employees who receive adequate training are expected to be more confident, accurate, and efficient in operating computerized accounting information systems. Based on the Technology Acceptance Model, training can improve users' perceived ease of use and perceived usefulness of the system. When users understand how to operate the system properly, they are more likely to accept and use the system effectively. From the perspective of the DeLone and McLean Information System Success Model, training supports system use and user satisfaction, which ultimately improves information system performance. Previous studies by Pradnyawati (2023), Agustina (2020), Mahani (2023), Wulandari (2022), and Pitawati (2022) found that training programs have a positive effect on accounting information system performance. Therefore, the following hypothesis is formulated:

H₁: Training programs have a positive effect on the performance of computerized accounting information systems.

2.7 Personal Technical Skills and Computerized Accounting Information System Performance

Personal technical skills refer to employees' ability to operate, understand, and utilize computerized accounting information systems effectively. These skills include the ability to use accounting software, input and process financial data, solve technical problems, and understand system procedures. Employees with strong personal technical skills are expected to make fewer errors and use the system more efficiently. In relation to the Technology Acceptance Model, personal technical skills can increase users' perceived ease of use because skilled users tend to experience fewer difficulties when operating the system. Skilled employees are also more likely to perceive the system as useful because they can utilize its features to support their work. The DeLone and McLean Information System Success Model also supports this relationship, as user capability can improve system use and the quality of information generated by the system. Previous research by Mirdin (2021), Maharani (2022), and Pitawati (2022) showed that personal technical skills positively affect accounting information system performance. Based on this theoretical and empirical support, the second hypothesis is proposed:

H₂: Personal technical skills have a positive effect on the performance of computerized accounting information systems.

2.8 User Engagement and Computerized Accounting Information System Performance

User engagement refers to the participation of users in the development, implementation, evaluation, and use of computerized accounting information systems. Involving users is important because users understand operational needs, accounting procedures, and practical problems encountered in daily system use. When users are involved, the system is more likely to meet organizational needs and support work effectiveness. Based on the Technology Acceptance Model, user involvement can increase acceptance of the system because users feel that the system reflects their needs and work processes. Involvement may also increase perceived usefulness because users can directly contribute to system improvement.

From the DeLone and McLean perspective, user involvement can improve system quality, user satisfaction, and system performance. Previous research by Pitawati (2022) found that user involvement has a positive effect on the performance of computerized accounting information systems. Therefore, the third hypothesis is formulated as follows:

H₃: User engagement has a positive effect on the performance of computerized accounting information systems.

2.9 Work Experience and Computerized Accounting Information System Performance

Work experience refers to the knowledge, skills, and abilities obtained by employees through previous work activities. Employees with greater work experience tend to have a better understanding of accounting procedures, organizational workflows, financial transaction patterns, and system-related problems. This experience helps employees operate computerized accounting information systems more effectively and produce more accurate accounting information. Based on the Technology Acceptance Model, experienced employees are more likely to perceive computerized accounting information systems as easier to use because they already understand the work context and accounting processes. Work experience also strengthens the perceived usefulness of the system because experienced users can better connect system features with organizational needs. In the DeLone and McLean Information System Success Model, work experience can support effective system use and improve the benefits generated by the system. Previous studies by Desvira (2021), Fitri (2020), and Sugihartini (2022) found that work experience has a positive effect on accounting information system performance. Based on these arguments, the fourth hypothesis is proposed:

H₄: Work experience has a positive effect on the performance of computerized accounting information systems.

The conceptual framework can be described as follows:

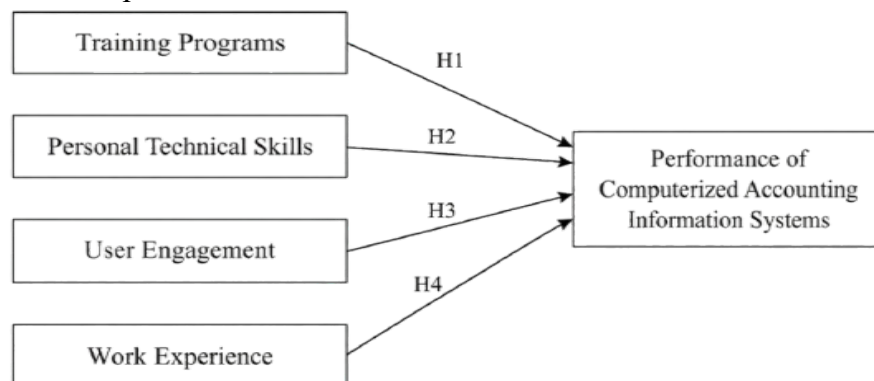


Figure 1.
Research Model

III. RESEARCH METHOD

This research uses the object of the Village Credit Institution (LPD) in LPD in Penebel District. Instruments can be in the form of tests, questionnaires, interviews, and observations that are arranged according to the variables being studied. The data collection technique in this study uses surveys, especially in the form of questionnaires. The type of data used in this study is quantitative data. Meanwhile, the data sources used in this study are primary data and secondary data. The data was collected directly by distributing questionnaires to LPD Employees in Penebel District. The secondary data in this study is data from the LPD headquarters, namely LPLPD Tabanan Regency.

The population of this study is LPD employees in Penebel District, LPD in Penebel District, which is 67 LPD (lplpdbali.com). Sampling with purposive sampling aims to obtain representative samples according to the criteria. The sample in this study is LPD employees in Penebel District who meet certain criteria. Based on the calculation, the number of samples used was 51 samples.

IV. RESULT AND DISCUSSION

4.1 Normality Test

Table 1.
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardize d Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.35420179
Most Extreme Differences	Absolute	.053
	Positive	.053
	Negative	-.040
Test Statistic		.053
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: data processed (2026)

Based on the results of the normality test, it shows that the magnitude of the Asymp. Sig. (2-tailed) value is 0.200 which is greater than 0.05.

4.2 Multicollinearity Test

Table 2.
Multicollinearity Test Results

		Unstandardized Coefficients		Standardized Coefficients			
Model		B	Std. Error	Beta	t	Sig.	
1	(Constant)	2.476	1.696		1.460	.148	
	Program Pelatihan	.244	.081	.271	3.025	.003	
	Kemampuan Teknik Personal	.203	.086	.214	2.372	.020	
	Keterlibatan Pengguna	.201	.093	.213	2.154	.034	
	Pengalaman Kerja	.253	.069	.275	3.656	.000	

Source: Processed data (2026)

Based on the multicollinearity test, the tolerance and VIF values of all variables show that the tolerance value for each variable is greater than 10% or 0.1 and the VIF value is less than 10, which means that the regression equation model is free from multicollinearity.

4.3 Heteroscedasticity Test

Table 3.
Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	3.816	.951		4.014
	Program Pelatihan	-.043	.045	-.115	-.945
	Kemampuan Teknik Personal	-.035	.048	-.088	-.719
	Keterlibatan Pengguna	-.099	.052	-.256	-1.906
	Pengalaman Kerja	.065	.039	.172	1.684

Source: Processed data (2026)

The heteroscedasticity test yielded that the significance value of each variable was above 0.05. This shows that all of these variables are free of heteroscedasticity.

4.4 Multiple Linear Regression Analysis

Multiple linear regression analysis is a linear relationship between two or more independent variables and dependent variables. The results of multiple linear regression analysis are presented in Table 4 below.

Table 4
Multiple Linear Regression Results
Coefficient

Models		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.476	1.696		1.460	.148
	Training Programs	.244	.081	.271	3.025	.003
	Personal Engineering Ability	.203	.086	.214	2.372	.020
	User Engagement	.201	.093	.213	2.154	.034
	Work Experience	.253	.069	.275	3.656	.000

Source: Data processed (2026)

Based on the table above, it can be seen that the regression equation is:

$$Y = 2.476 + 0.244X_1 + 0.203X_2 + 0.201X_3 + 0.253X_4 + e$$

The constant value of 2.476 states that if the variables of the training program (X1), personal engineering ability (X2), user involvement (X3) and work experience (X4) are equal to zero, then the performance of the computerized accounting information system (Y) is 2.476 units.

The value of the regression coefficient of the training program variable (X1) has a positive value of 0.244, indicating that if the training program variable increases by 1 unit, the performance variable of the computerized accounting information system will increase by 0.244 assuming that the other independent variables remain.

The value of the regression coefficient of the personal engineering ability variable (X2) of 0.203 shows that if the variable of personal engineering ability increases by 1 unit, the performance variable of the computerized accounting information system will increase by 0.203 assuming that the other independent variables remain.

The regression coefficient value of the user involvement variable (X3) of 0.201 shows that if the user involvement variable increases by 1 unit, the performance variable of the computerized accounting information system will increase by 0.201 assuming that the other independent variables remain the same.

The value of the regression coefficient of the work experience variable (X4) of 0.253 shows that if the work experience variable increases by 1 unit, the performance variable of the computerized accounting information system will increase by 0.253 assuming that the other independent variables remain.

4.5 Discussions

The Effect of Training Programs on the Performance of Computerized Accounting Information Systems in LPDs in Penebel District

The results of the t-test indicate that training programs have a positive and significant effect on the performance of computerized accounting information systems in LPDs in Penebel District. This is shown by a positive regression coefficient of 0.244, a t-statistic of 3.025, which is greater than the t-table value of 1.661, and a significance value of 0.003, which is lower than 0.050. These results indicate that the hypothesis stating that training programs have a positive effect on the performance of computerized accounting information systems is accepted. This finding implies that the better the training programs provided to employees, the better the performance of computerized accounting information systems. Training programs play an important role in improving employees' understanding, knowledge, and technical ability to operate accounting information systems properly. Through systematic training, employees are able to understand system features, input data accurately, process financial transactions efficiently, and generate accounting reports in accordance with institutional needs. In the context of LPDs, training is particularly important because computerized accounting information systems are used to support various financial activities, including savings, deposits, credit distribution, transaction recording, and financial reporting. Employees who receive adequate training are more likely to use the system effectively and minimize errors in data processing. Therefore, training programs

can improve not only user competence but also the accuracy, reliability, and timeliness of accounting information produced by the system. This result is consistent with the Technology Acceptance Model, which explains that users are more likely to accept and use technology when they perceive the system as useful and easy to operate. Training can strengthen users' perceived ease of use because employees become more familiar with system procedures and functions. In addition, training may also increase perceived usefulness because employees can better understand how the system supports their work. Thus, training contributes to better system utilization and improved computerized accounting information system performance. This finding is supported by Pradnyawati (2023), Agustina (2020), Mahani (2023), Wulandari (2022), and Pitawati (2022), who found that training programs have a positive effect on the performance of computerized accounting information systems. These studies indicate that education and training are important factors in improving users' ability to operate accounting information systems effectively. Therefore, LPDs in Penebel District should continue to provide regular and relevant training programs to ensure that employees are able to adapt to system updates and technological changes.

The Effect of Personal Technical Skills on the Performance of Computerized Accounting Information Systems in LPDs in Penebel District

The results of the t-test show that personal technical skills have a positive and significant effect on the performance of computerized accounting information systems. This is indicated by a positive regression coefficient of 0.203, a t-statistic of 2.372, which is greater than the t-table value of 1.661, and a significance value of 0.020, which is lower than 0.050. These results confirm that the hypothesis stating that personal technical skills have a positive effect on computerized accounting information system performance is accepted. This finding shows that employees with better personal technical skills tend to contribute to better system performance. Personal technical skills reflect users' ability to operate accounting software, understand system procedures, solve technical problems, and process financial data accurately. Employees with strong technical skills are more capable of using computerized accounting information systems efficiently and are less likely to experience difficulties in operating the system. In LPDs, personal technical skills are highly relevant because employees are required to manage various financial transactions accurately and on time. Limited technical skills may lead to input errors, delays in report preparation, and inefficient system use. Conversely, employees with adequate technical competence can maximize system functions, improve data processing accuracy, and support the production of reliable accounting information. Therefore, personal technical skills are an important human resource factor in determining the success of computerized accounting information systems. From the perspective of the Technology Acceptance Model, users with better technical skills are more likely to perceive the system as easy to use. When users have the ability to operate the system properly, technological barriers can be reduced. In addition, personal technical skills also support perceived usefulness because skilled users can optimize system features to complete

accounting tasks more effectively. Therefore, technical competence strengthens the relationship between technology use and system performance. The result of this study is in line with previous research conducted by Mirdin (2021), Maharani (2022), and Pitawati (2022), which found that personal technical skills have a positive effect on the performance of computerized accounting information systems. These findings suggest that technical competence is an important determinant of information system success. Therefore, LPDs in Penebel District need to continuously improve employees' technical skills through training, mentoring, system simulations, and technical assistance.

The Effect of User Involvement on the Performance of Computerized Accounting Information Systems in LPDs in Penebel District

The results of the t-test indicate that user involvement has a positive and significant effect on the performance of computerized accounting information systems. This is shown by a positive regression coefficient of 0.201 and a significance value of 0.034, which is lower than 0.050. Therefore, the hypothesis stating that user involvement has a positive effect on the performance of computerized accounting information systems is accepted. This finding indicates that higher user involvement leads to better computerized accounting information system performance. User involvement refers to the participation of system users in the planning, development, implementation, evaluation, and use of accounting information systems. When users are involved in the system development process, the system is more likely to reflect actual operational needs and work procedures. As a result, users can operate the system more comfortably and effectively. In the context of LPDs, user involvement is important because employees understand the daily financial transaction processes, customer service procedures, credit administration, and reporting needs of the institution. Their involvement allows the system to be adjusted to practical conditions in the field. Users who are actively involved also tend to have a stronger sense of ownership toward the system, which may increase their willingness to use the system consistently. Based on the Technology Acceptance Model, user involvement can increase technology acceptance because users perceive the system as more relevant to their needs. When users participate in system development or evaluation, they are more likely to understand the benefits of the system and feel that the system supports their work. This can increase both perceived usefulness and perceived ease of use, which ultimately improves system performance. This finding is supported by Pitawati (2022), who stated that user involvement has a positive effect on the performance of computerized accounting information systems. This indicates that user participation is an important factor in ensuring that an accounting information system operates effectively. Therefore, LPDs in Penebel District should involve employees in system evaluation, provide opportunities for users to give feedback, and consider user input when improving or updating the system.

The Effect of Work Experience on the Performance of Computerized Accounting Information Systems in LPDs in Penebel District

The results of the t-test show that work experience has a positive and significant effect on the performance of computerized accounting information systems. This is indicated by a positive regression coefficient of 0.253, a t-statistic of 3.656, which is greater than the t-table value of 1.661, and a significance value of 0.000, which is lower than 0.050. These results indicate that the hypothesis stating that work experience has a positive effect on computerized accounting information system performance is accepted. This finding means that employees with higher work experience tend to improve the performance of computerized accounting information systems. Work experience reflects the knowledge, skills, and practical understanding gained through previous work activities. Experienced employees usually have a better understanding of accounting procedures, financial transaction patterns, customer service processes, and institutional reporting requirements. This experience helps employees use accounting information systems more accurately and efficiently. In LPDs, work experience is essential because employees are responsible for managing financial transactions that require accuracy and accountability. Experienced employees are more capable of identifying errors, solving operational problems, and adapting to system procedures. They can also use past experience to interpret financial data and produce more reliable accounting information. Therefore, work experience contributes to the effectiveness of computerized accounting information systems. From the perspective of the Technology Acceptance Model, experienced employees may find computerized accounting information systems easier to use because they already understand the work context and accounting processes. Work experience also strengthens perceived usefulness because experienced users can better relate system features to their daily responsibilities. Thus, work experience helps users utilize the system more effectively and improve system performance. This finding is supported by Desvira (2021) and Fitri (2020), who found that work experience has a positive effect on the performance of computerized accounting information systems. These studies indicate that employees' accumulated experience can enhance their ability to operate and utilize accounting information systems. Therefore, LPDs in Penebel District should optimize employees' experience by assigning tasks according to competence, encouraging knowledge sharing among employees, and providing continuous learning opportunities.

V. CONCLUSION AND RECOMMENDATION

Based on the results of the analysis and discussion, this study concludes that training programs have a positive and significant effect on the performance of computerized accounting information systems in Village Credit Institutions (LPDs) in Penebel District. This finding indicates that well-designed training programs can improve employees' knowledge, understanding, and ability to operate computerized accounting information systems effectively. Training enables employees to understand system procedures, minimize errors in data processing,

and produce accounting information that is more accurate, timely, and reliable. Personal technical skills also have a positive and significant effect on the performance of computerized accounting information systems. This means that employees with better technical skills are more capable of operating accounting software, processing financial data, identifying system errors, and utilizing system features effectively. Adequate technical competence allows employees to work more efficiently and supports the overall quality of accounting information system performance. Furthermore, user engagement has a positive and significant effect on the performance of computerized accounting information systems. This finding shows that employee involvement in the use, evaluation, and development of the system can improve system performance. Users who are actively involved tend to better understand the system, provide relevant feedback, and feel more responsible for the successful implementation of the computerized accounting information system. Work experience also has a positive and significant effect on the performance of computerized accounting information systems. Employees with greater work experience tend to have a better understanding of accounting procedures, financial transaction flows, institutional needs, and system operations. This experience helps employees use the system more accurately and effectively, thereby improving the quality of information generated by the system. Overall, the findings of this study confirm that the performance of computerized accounting information systems is not only determined by technological aspects, but also by human resource factors. Training programs, personal technical skills, user engagement, and work experience are important factors that support the successful implementation and performance of computerized accounting information systems in LPDs.

Based on the findings of this study, LPDs in Penebel District are encouraged to provide regular and structured training programs for employees. Training should be designed based on employees' needs and should focus on the practical use of computerized accounting information systems, including data input, transaction processing, report generation, error correction, and system security. Continuous training is important to ensure that employees are able to adapt to system updates and technological changes. LPDs should also improve employees' personal technical skills through technical assistance, mentoring, and hands-on practice. Employees need to be given opportunities to improve their ability to operate accounting software and solve technical problems related to system use. Improving technical competence can reduce operational errors, increase work efficiency, and strengthen the reliability of accounting information produced by the system. In addition, LPD management should actively involve users in the development, implementation, and evaluation of computerized accounting information systems. Employees who directly use the system should be given space to provide feedback, report system weaknesses, and suggest improvements. User involvement is important because employees understand the actual operational needs and problems faced in daily work. LPDs are also advised to optimize employees' work experience by assigning tasks according to competence and providing opportunities for

knowledge sharing among employees. Senior employees can guide less experienced employees in understanding accounting procedures and system operations. This can create a learning environment that supports better system use and improves organizational performance.

For future researchers, it is recommended to include additional variables that may influence the performance of computerized accounting information systems, such as top management support, system quality, information quality, user satisfaction, organizational culture, and user communication. Future studies may also expand the research area beyond LPDs in Penebel District to obtain broader and more generalizable findings. Future research may also consider using different analytical methods, such as Structural Equation Modeling, to examine more complex relationships among variables. In addition, comparative studies between LPDs in different districts or regencies may provide deeper insights into how organizational characteristics, technological readiness, and human resource capabilities influence the performance of computerized accounting information systems.

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