



ISSN: 2230-9926

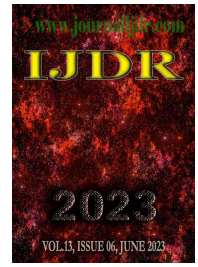
Available online at <http://www.journalijdr.com>

IJDR

International Journal of Development Research

Vol. 13, Issue, 06, pp. 62997-63001, June, 2023

<https://doi.org/10.37118/ijdr.26788.6.2023>



RESEARCH ARTICLE

OPEN ACCESS

THE EFFECT OF ACCOUNTING KNOWLEDGE, UTILIZATION OF INFORMATION TECHNOLOGY, AND INTERNAL CONTROL ON THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS

*Paulo Victor X. C. Soares

Master of Accounting, Universidade da Pa Dili Timor-Leste, 2023

ARTICLE INFO

Article History:

Received 20th April, 2023
Received in revised form
29th April, 2023
Accepted 18th May, 2023
Published online 30th June, 2023

KeyWords:

Knowledge of Accounting,
Utilization of IT
and Internal Control.

*Corresponding author:
Paulo Victor X. C. Soares

ABSTRACT

This study aims to determine whether there is an influence between the independent variables on the dependent variable, namely accounting knowledge, IT utilization, and internal control on the effectiveness of accounting information systems. This research was conducted at the Aprozionamentu National Committee (CNA) in Dili, Timor-Leste, with a sample of 43 respondents. The sampling method with the census method. And collecting data using a questionnaire. The data collection method used is a questionnaire. Data analysis techniques used are validity and reliability tests, classical assumption tests, and multiple linear regression tests. The results showed that: 1) Accounting knowledge had a positive and insignificant effect on the effectiveness of the accounting information system at the Aprozionamentu National Committee (CNA), this can be seen from the t-count of 2,703 with a significant level of $0.018 > 0.05$. 2) Utilization of information technology has a positive and insignificant effect on the effectiveness of accounting information systems, this can be seen from the t-count of 2,178 with a significant level of $0.039 > 0.05$. 3) Internal control has a positive and significant effect on the effectiveness of the accounting information system, this can be seen from the t-count of 3,347 with a significant level of $0.003 > 0.05$.

Copyright©2023, Paulo Victor X. C. Soares. This is an open access article distributed under the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

Citation: Paulo Victor X. C. Soares. 2023. "The effect of accounting knowledge, utilization of information technology, and internal control on the effectiveness of accounting information systems". *International Journal of Development Research*, 13, (06), 62997-63001.

INTRODUCTION

One form of accountability and transparency in financial and budget management is the effectiveness of the use of existing accounting information systems in government management, especially the Ministry of Finance RDTL at the National Aprozionament Commission, also known as the National Aprozionament Commission (CNA), as expected to be oriented towards public or general interests and fulfill the principles of order, transparency, accountability, consistency, comparability, accurate, trustworthy and easy to understand in carrying out the duties and responsibilities of the CNA Agency. Effectiveness is a description of the level of achievement of the implementation of an activity or program or policy in realizing the goals, objectives, and mission of the organization's vision contained in the formulation of an organization's *strategic planning*, especially in the RDTL Ministry of Finance. In general, it can also be said that system effectiveness is an achievement that can be achieved by an organization within a certain period (Bastian, 2013). For public service organizations, the effectiveness of the system is very useful for assessing how far the use of the system has been used to meet the expectations of the public organization.

System effectiveness is not only carried out by using indicators but is measured by service user satisfaction, accountability, and responsiveness. Another difficulty in assessing the effectiveness of the public bureaucracy is often not only very vague but also multi-dimensional (Dwiyanto, 2012). The effectiveness of the system is used to evaluate the success or failure of implementing activities or programs or policies following the goals and objectives that have been set to realize the mission and vision of government agencies (LAN, 1999). Measurement of system effectiveness in public service organizations, including:

- Effectiveness is related to technical rationality, values, and mission goals of the organization as well as the function of development agents.
- Fairness, this criterion is closely related to the concept of adequacy or appropriateness.
- Responsiveness, public service organizations are part of the state's or government's responsiveness to the vital needs of society.

The legal basis for finance is in the constitution, the budget with procedures relating to several provisions in the Timor-Leste

Constitution. Article 145 of the RDTL Constitutional provisions concerning the budget;

- The State Budget is prepared by the government and approved by the National Parliament.
- The budget law regulates and based on effectiveness, a description of state revenues and expenditures, and prevents the existence of allocations and secret funds.

Budget execution is monitored by the high administrative, tax, and auditing courts as well as by the National Parliament. Accounting knowledge of information systems is also a factor that is no less important in the application and development of accounting information systems. Komala (2012) Knowledge is a set of sciences that are systematically arranged to organize one or more main theories and some general principles which are usually shown quantitatively which show predictions and under certain conditions can control conditions in the future. Utilization of information technology according to Thomson et al in Tjhai (2003) is a benefit expected by users of information systems in carrying out their duties or behavior in using technology when doing work. The measurement is based on the intensity of utilization, the frequency of utilization, and the number of applications or software *used* in creating information for an organization that is strong and capable of giving rise to competitive advantage and can be used to process data, process, store, obtain, display and transmit in various forms. and the methods used to produce benefits that are useful for the wearer so that they contribute to individuals or members of organizations and institutions. The model developed by Thomson et al in Tjhai (2003), which adopts some of the theories proposed by Triandis (1980), factors that influence the application of information technology are social factors, affect, complexity, task suitability, long-term consequences, and conditions that facilitate the use of information technology. Based on this theoretical model, some researchers analyze the factors that influence the use of information technology, such as research conducted by Thomson et al in Tjhai (2003). From the results of his research, it was found that there was a positive and significant relationship between social norms, *job fit*, and *long term consequences* on the utilization of *IT*.

Internal control or *internal control* is a process that is influenced by human resources and information technology systems designed to help organizations achieve a certain goal or objective. Internal control is a way to direct, supervise, and measure the resources of an organization. Internal control plays an important role in preventing and detecting fraud *and* protecting organizational resources, both tangible and intangible. By establishing and implementing internal controls properly and correctly in an organization, it will be easier for the organization to achieve its goals and minimize risk (Wilkinson et al., 1996). The effectiveness of a good and superior accounting information system can be seen from the accounting knowledge of its members which is a factor that is no less important in the application and development of accounting information systems. Komala (2012) states that the accounting manager (*controller*) is an executive who coordinates planning and control to achieve organizational targets, especially for determining implementation, and policies, and developing organizational structures and procedures. From the existing background, the research was carried out at the RDTL Ministry of Finance and it is hoped that each element will be able to demonstrate ability and expertise in processes related to accounting activities, especially those of a financial nature, as well as economic decisions in making choices among alternative actions to achieve the stated goals. expected by the Ministry of Finance in the progress of the nation and the State with the Title Research *Influence Of Accounting Knowledge, Utilization Of Information Technology And Internal Control On The Effectiveness Of Accounting Information Systems*.

Formulation of the problem

- Does Accounting Knowledge (X1) have a positive effect on the Effectiveness of Accounting Information Systems (Y)?

- Does the Utilization of Information Technology (X2) have a positive effect on the Effectiveness of Accounting Information Systems (Y)?
- Does Internal Control (X3) have a positive effect on the Effectiveness of the Accounting Information System (Y)?

LITERATURE REVIEW

The important thing that researchers must do in scientific research is to review previous studies. This is commonly referred to as prior research. Prior research is important to do with reasons to avoid scientific duplication, to compare deficiencies or advantages between previous research and research to be carried out, and to dig up research information on the themes studied by previous researchers (Riyadi, 2017: 19-20). This paper is a thesis for the UNPAZ Postgraduate Program in Dili Timor-Leste in 2022. This research discusses the Effects of Understanding Accounting, Utilization of IT, and Internal Control on the Effectiveness of Accounting Information Systems. From the conclusions of the analysts, it can be seen that each independent variable that has an average value, has a positive and significant effect on the dependent variable, so it can be concluded that the use of the effectiveness of the SIA greatly influences the performance of the National Aprozionament Committee (CNA) Dili, Timor-Leste. From the analysis of the data, the general results show that there is a positive and significant relationship based on the results of existing research on the variables studied at the Aprozionament National Comisaun. So that the results of the research answer previous researchers on the variables that have been carried out in previous research and the results can describe the limitations of the capabilities of the results of each study whose results have been tested so that they have more measurable validity and reliability for research subjects and are expected to be able to maintain the results of research conducted by current and past researchers. Tests were carried out to describe the level of influence between the independent variable (X) on the dependent variable (Y) partially or individually. To test t is done with the degree of freedom to obtain a t table of 1.974. Based on the results of calculations on the results of the t-test, it can be seen that the t count of each independent variable is.

Based on the calculation results of the partial test of accounting knowledge variable (X1) on the dependent variable AIS Effectiveness (Y) shows a result value of 2.703, which means that knowledge of accounting must be well understood by each individual as carrying out activities and tasks related to the financial and accounting system at CNA. Based on the results of the calculation of the partial test of the IT utilization variable (X2) on the dependent variable SIA Effectiveness (Y) shows a result value of 2.178, which means that the use of IT (information technology) must be very well understood by each individual as carrying out activities and tasks related to the system and information on CNAs. Based on the results of the calculation of the partial test of the Internal control variable (X3) on the dependent variable SIA Effectiveness (Y) shows a result value of 3.347, which means that internal control must continue to be carried out so that it is controlled with the existing system at the National Aprozionament Committee (CNA).

METHODOLOGY

Types of Research In writing scientific papers, what can be called research when using one of the three grand methods, namely *library research*, *field research*, and *bibliography research*. What is meant by library research is research based on literature or libraries. Field research is research based on field studies. Bibliography research is research that focuses on the ideas contained in the theory (Bloss, 2002: 6). This type of research is library research (Moleong, 2013: 113). Library research, namely the study refers to existing data in existing research references. In this study, researchers conducted to find out the relevance of the questionnaire which became a research measuring instrument, and whether it was appropriate or not to be

Variable	Operational definition	Indicator	Scale
Accounting Knowledge (X1)	Timothy (2014) Accounting knowledge is a clear perception seen as truth, fact, or obligation for information regarding the process of recording, grouping, and summarizing economic events arranged in a logical and orderly form to present financial information needed for decision-making.	1. Accounting process 2. Accounting essentials 3. Accounting effectiveness and efficiency 4. Procedure 5. Competence 6. Accounting settlement	Likert
IT Utilization (X2)	Suhardiyah and Waryanto (2014) The development of information technology has had a lot of influence on accounting information systems. The utilization of information technology through computers and the internet is a form of information technology that can change data processing manually into digital and automatic.	1. Social Factors (<i>Social factors</i>) 2. <i>Affect</i> 3. Complexity (<i>Complexity</i>) 4. Job suitability (<i>Job Fit</i>) 5. Long-term consequences (<i>Long-term Consequences</i>) 6. Conditions that facilitate (<i>Facilitating Conditions</i>).	Likert
Internal Control (X3)	Muna & Haris (2018) argues that internal control is a process that is designed and structured by an entity which is then implemented by the board of directors, management, and other personnel with the aim of convincing users in achieving goals in the form of preparing financial reports, compliance with applicable laws and regulations. and achieving operational effectiveness and efficiency.	1. Control environment 2. Risk assessment 3. Control activity 4. Information 5. Communication 6. Supervision	Likert
AIS Effectiveness (Y)	Sierrawati (2012) states that: "The effectiveness of the Accounting Information System is a measure that provides an overview of the extent to which targets can be achieved from a set of resources that are set to collect, process and store electronic data, then turn it into useful information and provide formal reports. needed both in terms of quality and time.	1. <i>System Quality</i> , 2. <i>Information Quality</i> , 3. <i>Service Quality</i> , 4. <i>Use</i> , 5. <i>User satisfaction</i> (user satisfaction), 6. <i>.Net Benefit</i> (company profit).	Likert

Instrument Requirement Validity Test Results

Variable	Statement Items	Count	Conclusion
Accounting Knowledge (X1)	Accounting Process	0.635	Valid
	Accounting essentials	0.807	Valid
	Effectiveness and efficiency	0.747	Valid
	Procedure	0.679	Valid
	Competence	0.380	Valid
	Accounting settlement	0.352	Valid

Source: Data processed in 2022.

Instrument Requirement Validity Test Results

Utilization of Information Technology (X2)	Social Factors	0.509	Valid
	Affect	0.705	Valid
	Complexity	0.691	Valid
	Task suitability	0.518	Valid
	Long term consequences	0.469	Valid
	Condition	0.348	Valid

Source: Data processed in 2022.

Instrument Requirement Validity Test Results

Internal Control (X3)	Control environment	0.634	Valid
	Risk assessment	0.937	Valid
	Control activity	0.758	Valid
	Information	0.937	Valid
	Communication	0.687	Valid
	Supervision	0.702	Valid

Source: Data processed in 2022.

Instrument Requirement Validity Test Results

Effectiveness of accounting information system (Y)	System Quality	0.689	Valid
	Information quality	0.865	Valid
	Service quality	0.574	Valid
	User	0.556	Valid
	User satisfaction	0.654	Valid
	Advantages/benefits	0.763	Valid

Source: Data processed in 2022.

Reliability Test Results

Variable	Cronbach's Alpha value	Information
Accounting Knowledge (X1)	0.800	Reliable
Utilization of Information Technology (X2)	0.777	Reliable
Internal Control (X3)	0.913	Reliable
Effectiveness of Accounting Information Systems (Y)	0.876	Reliable

Source: Data processed in 2022.

Multicollinearity Test Results

Variable	Collinearity Statistics		Condition	Conclusion
	tolerance	VIF		
Accounting Knowledge (X1)	0.433	2,312	VIF ≤ 10	No Symptoms of Multicollinearity
Utilization of Information Technology (X2)	0.433	2,312	VIF ≤ 10	No Symptoms of Multicollinearity
Internal Control (X3)	0.433	2,312	VIF ≤ 10	No Symptoms of Multicollinearity

Source: Data processed in 2022

T-test results on each independent variable

Variable	t value count	Condition	Sig	Condition	Information
Accounting Knowledge (X1)	2,703	t count > t table	0.000	Sig < 0.018	Ho was rejected
Utilization of Information Technology (X2)	2,178	t count > t table	0.000	Sig < 0.039	Ho was rejected
Internal Control (X3)	3,347	t count > t table	0.000	Sig < 0.003	Ho was rejected

Source: Data processed in 2022

used in collecting data from respondents from the National Aprozionamnetu (CNA) Comisaun employees. In carrying out the requirements of this instrument the researcher first distributed 43 questionnaire data to the respondents, this was done to minimize the results of the validity of the data from the tests carried out on each independent variable namely Accounting knowledge (X1), Utilization of Information Technology (X2) and Control Intern (X3) on the Effectiveness of Accounting Information Systems (Y). Research results test the validity of using the help of Software *Statistical Program and Service Solution series 21.0 for windows*.

The data collected in this study is data that is under the research focus.

Data source: What is meant by the source of data in research is the subject from which the data is obtained. The data sources taken by the authors in this study are the main data sources in the form of words and actions, as well as additional data sources in the form of documents. There are two sources of data, among others;

Primary Data Source: Primary data is data obtained or collected by people who carry out research or those who need it. Primary data is also called original data or new data.

Secondary Data Sources: Secondary data is data obtained or collected from existing sources. Secondary data is also called available data.

Data collection technique: Iqbal Hasan (2013) statistical data can be collected using a systematic procedure. Data collection techniques are intended as recording events or characteristics of some or all elements of the population.

Data collection techniques used to capture or collect data are as follows

Observation

- Observation or observation is a way of collecting data by plunging and looking directly at field subjects, towards the object under study.

Literature Search

- The literature search is a way of collecting data by using some or all of the existing data or data reports from previous researchers.

Use of Questionnaire

- The use a questionnaire is a way of collecting data by using a list of questions (questionnaire) or a checklist for the object under study.

Interview

- Interviews are a way of collecting data by directly holding questions and answers to the object under study or to intermediaries who know the problem of the object being studied.

This method is done by looking at official documents such as monographs, records, and existing regulations. Documents as a method of collecting data from any written statements prepared by a person or institution for research or testing an event.

Data analysis: This study consists of two variables, namely: the independent variable (Accounting Knowledge, Information Technology Utilization, and Internal Control) and the dependent variable (accounting information system effectiveness).

Instrument Requirements Test Results

Validity Test Results: A validity test is used to measure the validity of a measuring instrument used in a study. The questionnaire is said to be appropriate if each of the question items can reveal a situation that is felt or experienced by the respondents who are the sample in the study. In this study, the validity test was carried out by researchers to find out the relevance of the questionnaire which became a research measuring instrument, whether it was appropriate or not to be used in collecting data from respondents from the National Comisaun Aprozionamnetu (CNA) employees. In testing the validity of the requirements of this instrument, the researcher first distributed 43 questionnaire data to the respondents. This was done to minimize the results of the validity of the data from the tests carried out on each independent variable, namely accounting knowledge (X1), Information Technology Utilization (X2). and Internal Control (X3) on the Effectiveness of Accounting Information Systems (Y). The research results test the validity using the help of *the Statistical Program and Service Solution series 21.0 for windows*. Can be seen in the tables below:

Based on the data in the table above, the results of the data validity test are related to the independent variable, namely accounting knowledge. The results of tests conducted by researchers obtained the results of all significance values, namely 0.30 for the standard value of validity. Of the values for the greater validity test instrument is the process accountability indicator with a value of 0.807 and the smaller indicator ... with a value of 0.352. So it can be concluded that the value of the validity instrument on all statement items is valid and acceptable. Based on the data in the table above, the results of the data validity test are related to the independent variable, namely the use of information technology. The results of tests conducted by researchers obtained the results of all significance values, namely 0.30 for the standard value of validity. Of the values for the greater validity test instrument is the affect indicator with a value of 0.705 and the smaller condition indicator with a value of 0.348. So it can be concluded that the value of the validity instrument on all statement items is valid and acceptable.

Based on the data in the table above, the results of the data validity test relate to the independent variable, namely Internal Control. The results of tests conducted by researchers obtained the results of all significance values, namely 0.30 for the standard value of validity. Of the values for the greater validity test instrument is the risk assessment indicator with a value of 0.937 and the smaller control environment indicator with a value of 0.634. So it can be concluded that the value of the validity instrument on all statement items is valid and acceptable.

Based on the data in the table above, the data validity test results are related to the independent variable, namely Internal Control. The results of tests conducted by researchers obtained the results of all significance values, namely 0.30 for the standard value of validity. The value for the larger validity test instrument is the information quality indicator with a value of 0.865 and the smaller user indicator with a value of 0.556. So it can be concluded that the value of the validity instrument on all statement items is valid and acceptable.

Reliability Test Results: The reliability test shows an understanding that the instrument can be trusted to be used as a data collection tool because the instrument is good, the reliability test uses the Cronbach alpha formula by consulting the alpha value or the interpretation value of the r value as in the previous chapter. Based on the results of the values obtained for each independent variable, namely Accounting Knowledge (X1), Utilization of Information technology (X2), and Internal control (X3) of the dependent variable (Y) at the Aproxionamentu National Committee (CNA), the test is carried out using program assistance Statistical Program and Service Solution series 21.0. From the results of testing the questionnaire data answers to 43 respondents in this study, the results of the coefficient values were obtained as in the table below:

Based on the data in table 4.2 above are the results of the reliability test on each variable, because the Cronbach's Alpha value on the Accounting Knowledge variable (X1) is 0.800, the Information technology Utilization variable (X2) is 0.777, the Internal control variable (X3) is 0.913 and the variable effectiveness of the accounting information system (Y) is 0.876. So it can be concluded that the data obtained from the entire instrument questionnaire statements on each variable have fulfilled the instrument reliability requirements.

Classical Assumption Testing

Multicollinearity Test Results: This test should not have multicollinearity between the explanatory variables in the model which is indicated by a perfect relationship or a high relationship between some or all of the explanatory variables using the VIF (Variance Inflation Factor) value. If the VIF value is more than 10 then there are symptoms of multicollinearity. Based on the data testing carried out, the results are as shown in the table below:

Based on the table above, the results of the calculations on the Coefficient test obtained VIF values for the independent variables, namely Accounting Knowledge (X1), Utilization of Information Technology (X2), and Internal Control (X3) of 2.312 <10 or Collinearity Tolerance value of 0.433 >0.1. Then the data obtained from the 43 questionnaires answered by respondents who were sampled in this study indicated that all independent variables stated that there were no symptoms of multicollinearity concerning the dependent variable. Then the data obtained from the 43 questionnaire responses of the respondents who were sampled in this study showed that all independent variables stated that there were no symptoms of multicollinearity concerning the dependent variable.

Hypothesis Testing Results: Hypothesis testing is carried out to test and analyze the formulation of the hypothesis based on the structure of the hypothesis testing model based on the results of the questionnaire that has been formulated previously. Based on the results of the processed questionnaire from respondents at CNA, sufficient information was obtained about the title Effect of Accounting Knowledge, Utilization of Information Technology and Internal Control on the Effectiveness of Accounting Information Systems. The test results can be seen in the results of multiple linear regression analysis

Closing and Suggestions: This research is still far from being perfect, there are still many other aspects that need to be studied further. Therefore, the author hopes that in future research more other textbooks will be involved, so that changes to the contents of this thesis are more perfect. Based on the conclusions and suggestions that exist, the researcher conveys several things that need to be considered by agencies, including: For future researchers, the results of this study

can be used as comparison material and reference for research, and as material for consideration to further deepen further research with different variables on the effectiveness of the existing accounting information system at the CAN (*Comisaun Nasional Aproxionamentu*) agency, Dili, Timor-Leste. For directors as institutional leaders to implement and organize the vision and mission of the institution. Every vision, mission, and goal of the institution must be conveyed properly to its employees. Then they must also be able to ensure that employees understand the vision, mission, and goals of the institution. This is a reference to considerations that can be made by the director by carrying out intense communication with his employees. To the employees as manifesting the vision and mission of the institution so that all of them continue to show a sense of full responsibility for showing the performance of each employee in the Dili Timor-Leste CNA (*Comisaun Nasional Aproxionamentu*) institution. Periodically relating to the internal control system that has been implemented by management, whether it has been running according to objectives or not. If there is a change in conditions and the internal control system is not working properly, a modification of the system is carried out. Information regarding supervisory activities is obtained from a variety of sources, such as internal auditor reports, studies on control systems that have been in operation, reports from regulators such as banking institutions, and reports on exceptions to control activities, from employees.

REFERENCES

- Jogiyanto 2009. Information Technology System. FEB UGM Yogyakarta
- Yusuf, A.H. 2011. *Accounting Fundamentals*. Yogyakarta: STIE
- Heene, Aime, et al. 2015 . *Strategic Management of Public Organizations*. Bandung: Refika ADITAMA
- Darmawan, D. 2012. Information and Communication Technology Education. Bandung: PT Juvenile Rosdakarya
- Farzmand. 2016. Theory, Concept, and Application: Public Sector Accounting. Jakarta: Salemba Empat.
- Manaf, IA, M. Arfan and Darwanis. 2014. The Influence of an Understanding of Government Accounting Standards and Internal Control Systems on the Review Process of Local Government Financial Reports by the Inspectorate and Their Implications. Journal of Postgraduate Masters in Accounting, Syiah Kuala University, 34, 23-25.
- Fadillah, Nur Siti. The Influence of Accounting Understanding, Utilization of Regional Financial Accounting Systems and the Role of Internal Audit on the Quality of Tegal City Government Financial Reports CASE STUDY IN TEGAL GOVERNMENT BAKEUDA. 2021. Ph.D. Thesis. Pancasakti Tegal University.
- Internal Control Systems: Concepts and Its Application in the Context of Timor-Leste, first printing, Jakarta: PT Damar Mulia Pustaka. [www://http://mof.gov.TL](http://mof.gov.TL)
- Sugiyono. 2017 . *Statistics for Research*. Bandung : ALPHABETA, cv
- Hassan, M.I. 2013 . *STATISTICS 1 Descriptive Statistics*. Jakarta: PT. Script Earth
- Riduwan, Akdon. 2015. *FORMULAS and DATA in STATISTICAL ANALYSIS*. Bandung: ALPHABET
- Fahmi, Irham. 2017. *Strategic Management, Theory, and Applications*. Bandung: ALFABETA Publisher
- Paranoan, Tandirerung. 2019 . The effect of the use of information technology and human resources competence on the effectiveness of accounting information systems. *Accounting Journal: Faculty of Economics, Indonesian Christian University Makassar*. Volume 2
- Effendi. 2016. The Influence of Knowledge of Accounting Section Employees, Management Participation and Utilization of Information Technology on the Effectiveness of Accounting Information Systems. Publication Manuscript: Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Surakarta
- Dharmadiaksa, Goddess. 2017. The Influence of SIA Effectiveness, IT Utilization and Technical Ability of SIA Users on Individual Performance. E-Journal of Accounting, FE, Udayana University Unud Bali, Vol.18.