

**THE INFLUENCES OF TECHNOLOGY UTILIZATION, USER TRAINING, AND  
USER EXPERTISE TOWARD ACCOUNTING INFORMATION SYSTEM  
IMPLEMENTATION BY SMEs CULINARY FIELD IN YOGYAKARTA**

**A THESIS**

**Presented as a Partial Fulfillment of the Requirement to Obtain Bachelor Degree in  
Accounting Department**



**By :**

**KURNIASARI WATI**

**Student Number : 13312072**

**INTERNATIONAL PROGRAM  
BUSINESS AND ECONOMICS DEPARTMENT**

**UNIVERSITAS ISLAM INDONESIA**

**YOGYAKARTA**

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