

ABSTRACT

The objective of this research is to analyze the influence of technology utilization, user training, and user expertise toward accounting information system implementation. The population in this research is all SMEs Culinary Field located in Yogyakarta. The research samples are selected using random sampling method. Total of samples are 42 SMEs Culinary Field in Yogyakarta in the form of Café & Coffee Shop. This research uses multiple regression analysis, of which result shown that technology utilization has positive and significant effect toward accounting information system implementation. On the other hand, user training has negative and insignificant effect toward accounting information system implementation, and user expertise has positive and significant effect toward accounting information system implementation.

Keywords: accounting information system implementation, technology utilization, user training, and user expertise.