

## CHAPTER V

### CONCLUSION AND RECOMMENDATION

This chapter discusses the conclusion of the research that has already been conducted by the researcher. This chapter includes implication, limitations and recommendations for the future research. This chapter also suggests to the future researcher what they will be able to use as guidance for their related study.

#### 5.1 Conclusion

Based on the data analysis in the Chapter IV, it can be concluded as follows:

1. Hypothesis 1 that stated “Technology utilization positively influences accounting information system implementation” is accepted. The significance value is .000 and the coefficient of TU is +.701. It means that technology utilization has influence toward accounting information system implementation. So, the results show that the more technology utilization used in business, the better implementation of information system will be achieved by financial manager.
2. Hypothesis 2 stated that “User Training positively influence accounting information system implementation” is rejected, because the p-value > 0.05. The significance value is 0.733 and coefficient of TA is -.031. It means that user training has no influence toward accounting information system implementation. The result shows that the higher user training does not increase the accounting information system implementation.

3. Hypothesis 3 stated that “User Expertise positively influence accounting information system implementation” is accepted. The significance value is 0.00 and the coefficient of UE is +.244. It means that the user expertise has influence toward accounting information system implementation. So, the result shows that the higher manager prioritizes user expertise on accounting information system implementation, the better of accounting information system implementation is.

## **5.2 Research Implication**

Based on the result, this research has various implications as follows:

1. This research informs the factors that influence accounting information system implementation to academics and researchers.
2. For the manager, this research can be used as one of the references of factors to manage organization to make equal treatment on accounting information system implementation.

## **5.3 Research Limitations**

This research has some limitations, they are:

1. It is difficult to get respondents who are willing to fill the questionnaire. It caused by some of them are busy and there are only few people who understand about accounting information system.
2. The results in this research show that user training has negative and insignificant influence toward the accounting information system implementation.

#### **5.4 Recommendation**

Based on the conclusions and limitations above, then the recommendations for future research as drawn as follows:

1. To get more respondents and better response, the future researcher is recommended to distribute the questionnaire directly to respondents, and also send it through email or online.
2. If the future researcher wants to do research in the same topic with this research, it will be better that doing the research with adding new variables.