DIGITAL ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION AT BPKAD SAMOSIR DISTRICT

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ARTICLE INFO	ABSTRACT
	Problems at BPKAD Samosir Regency evolved over time with the changing landscape of information technology. Initially, BPKAD relied on Microsoft Office Excel software. However, with technological advancements, Microsoft Office Excel was superseded by e-finance applications. The e-finance application played a crucial role in supporting financial activities, particularly accounting, and was in use from 2019 until the conclusion of 2020. In early 2021, a further enhancement occurred as the SIPKD application (Regional Financial Management Information System) took over the role from the previous e-finance application. The aim of this research is to identify and analyze the factors that influence, either partially or simultaneously, the implementation of the Computer-Assisted Accounting System in the management of assets and finances of Samosir Regency. To conduct this research, researchers used quantitative methods with primary data, by distributing questionnaires to Samosir Regency BPKAD employees. Research participants are public service employees and honorary BPKAD Samosir Regency employees who have worked for at least two years and have made a direct contribution to the implementation of the Informal system. The research was conducted between March and April 2023. The results showed that the application of personal technical skills, user involvement, accounting expertise, and superior assistance had a positive and significant impact on the implementation of computerized accounting information systems, while training and education did not have a positive or significant impact on the implementation of information systems. computerized accounting. Human Resources Management plays a crucial role in the successful implementation and operation of Computerized Accounting Information Systems (CAIS) within an organization. This paper examines the key factors that influence the effective utilization of CAIS, including Personal Technical Ability, User Involvement, Training and Education, Accounting Knowledge, Leadership Support, and the Application of CAIS. The recommendation from this research is to add other variables outside the variables that have been researched, such as Good Government Governance, Use of Information Technology, and others. and conducting in-depth interviews regarding the advantages and disadvantages of implementing a computerized accounting information system. As well as adding references and expanding research objects such as all SKPD in Samosir Regency.

INTRODUCTION

As for the problems at BPKAD Samosir Regency. Initially BPKAD only used Microsoft Office Excel software, but as information technology developed, the role of Microsoft Office Excel was replaced by e-finance applications. The e-finance application itself is used to support financial activities, especially accounting, where this application has been used from 2019 to the end of 2020. In early 2021, the role of the e-finance

application was replaced by the SIPKD application (Regional Financial Management Information System) as an improvement on the previous application.

Personal technical skills are skills that demonstrate a person's ability to complete difficult tasks (Witara & Sumadi, 2022). The ability of information system users to use computer software and hardware well in order to process data into high quality and reliable information is known as personal technical proficiency. (Permana & Suryana, 2020) To maximize the benefits of information systems, personal technical proficiency is essential. Especially when we live in the current era of globalization, accounting information systems are very important for controlling business operations. The Theory of Technology Adoption Model (TAM) states that the two main factors that influence a person's decision to adopt and use technology are practical and enjoyable. Findings from Theory indicate that there is a higher level of personal understanding regarding the benefits of using information systems for accounting and there is greater motivation to use such systems. By producing high quality data, accounting information systems can increase company value. (Perbarini, 2012). In line with research conducted by (Witara & Sumadi, 2022); (Senduk et al., 2021); (Lubis et al., 2021); (Permana & Suryana, 2020); (Zulaeha & Sari, 2020); (Ningsih et al., 2019); (Anggraini, 2019) and (Kharisma & Juliarsa, 2017) who stated that personal technical skills can impact the implementation of computerized accounting information systems, but this finding is not in line with research conducted by (Yasa et al., 2020) which confirms that personal technical skills have no impact on the implementation of computerized accounting information systems.

No matter how well the information system is built, if human resources are not included as a user element in the system design process, the system will fail to meet user needs. Therefore, involving more users in the system development process will improve the performance of the accounting information system. Based on this theoretical basis, it is necessary to explain why users of accounting information systems participate, because they provide a simple and useful process for creating reports. Therefore, higher user satisfaction when using the system for accounting will have the impact of higher user satisfaction, which in turn causes more users to use the system. This statement is in line with research conducted by (Witara & Sumadi, 2022); (Permana & Suryana, 2020); (Ningsih et al., 2019); and (Kharisma & Juliarsa, 2017) which suggests that user involvement can impact the implementation of computerized accounting information systems but this finding is not consistent with research conducted by (Yasa et al., 2020); (Zulaeha & Sari, 2020); (Fadly & Munthe, 2020); and (Anggraini, 2019) which states that user participation does not affect the implementation of accounting information systems that use computers.

Accounting expertise also influences how people use accounting information. As Wichman (1984) points out, written by (Lestari & Rustiana, 2019) which states that the inability of company owners to implement accounting causes problems. Many targets are expected to fail due to the lack of accounting skills of BPKAD employees. To ensure the implementation of a computerized accounting system, it is very important to improve the performance of BPKAD employees. When considering the theoretical perspective of the Technology Adoption Model (TAM), a variety of things influence the decision of whether and how to use technology. The theoretical basis for developing an information retrieval system is that this program will be successful. Studies that support this statement include research conducted by (Aditiya, 2022); (Nurkafta, 2022); (Sophian & Wi, 2022); (Kustina & Utami, 2022); (Mustofa & Trisnaningsih, 2021); (Jannaha & Triyanto, 2021) and (Lestari & Rustiana, 2019) which states that accounting expertise can impact the application of computerized accounting information systems, however, this finding is not in accordance with research conducted by (Ermawati & Handayani, 2022)

and (Kustina & Utami, 2022) which indicates that accounting skills cannot impact the implementation of computerized accounting information systems.

Greater support for senior managers will result in increased success of the accounting system. This is because manager support in the development and implementation of processes related to the accounting system itself is positively related. The technology acceptance model (TAM) theory, which originates from psychology, is based on the belief that the perspectives, desires, and relationships between a user's behavior and his or her computer work. Theoretical work's aim is to recognize the main factors that influence users' decisions when they adopt technology. (Latifah & Abitama, 2021). Study conducted by (Witara & Sumadi, 2022); (Latifah & Abitama, 2021); (Senduk et al., 2021); (Yasa et al., 2020); (Fadly & Munthe, 2020); (Zulaeha & Sari, 2020) and (Anggraini, 2019) which suggests that the implementation of accounting information systems that use computers can be influenced by senior management support, but the results are contrary to research conducted by (Utami & Ismawati, 2021) which stated that superior assistance had no impact on the implementation of a computerized accounting information system.

The urgency of this research is because BPKAD Samosir Regency still uses a semi-computerized system in recording its finances, so that accountability is often late, due to the inability of employees to process data with the e-financial application system. By using this e-financial system, it is hoped that accountability reports can be carried out correctly time.

THEORETICAL BASIS
Technology Acceptance Model (TAM*)*

The aim of the Technology Acceptance Model (TAM) theory is to provide a theoretical basis for planning, evaluating and implementing information technology systems. The way users accept and use technology is described in this model. (Ningrum, 2017). TAM promoted by (Davis, 1989) ON (Vidantika & Putra, 2018) adopted from the Theory of Reasoned Action (TRA), because TRA is the foundation for developing information technology models. that can be adapted for specific information technology systems. Looking at the Technology Acceptance Model (TAM) shows that the decisions of information technology users have a significant influence on how and when they introduce new systems, especially in relation to advantages and ease of use. So it can be concluded that the two related models are able to find reasons for accepting or rejecting an information system.

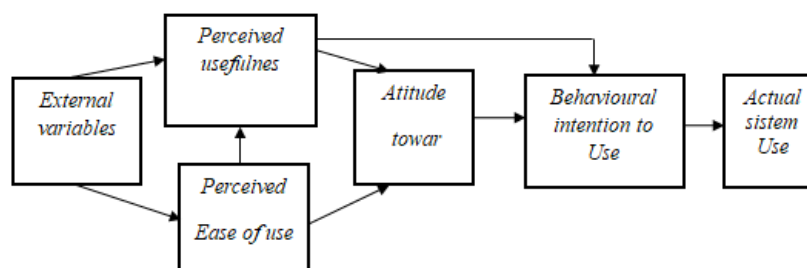The following is the initial TAM chart proposed by (Davis, 1989).

Figure 1
Technology Acceptance Model (TAM)

Human Resources Management

Human Resources Management involves theories and approaches that guide how an organization manages its workforce. This includes Strategic Human Resource Management, Human Capital Theory, Resource-Based View, Social Exchange Theory, Motivation Theory, and Organizational Behavior Theory. These theories help HR managers align human resource practices with organizational goals, invest in employee development, leverage workforce capabilities for competitive advantage, build positive relationships with employees, understand factors influencing motivation and engagement, and create a positive work environment for increased productivity.

Implementation of a digital-based accounting information system

Accounting information system according to (Hall, 2016) is a series of formal steps used to collect data, transform it into information, and convey it to users. The focus of this information system is to improve products and services, management processes, and efficiency. (Jogiyanto, 2017). According to (Al-Hiyari et al., 2013), indicators in determining the achievement of implementation of a computerized accounting system consist of five things, namely:

1. Computerized SIA has clearer features than conventional systems.
   Conventional accounting information systems have simpler techniques. This simplicity is reflected in the frequent occurrence of drafting or supporting documents that are incomplete and do not comply with the generally accepted standards of PSAK.SIA is simpler to use than conventional systems.
2. SIA provides information to ensure the company's database.
   In the conventional application of accounting, there are quite a lot of workers involved in accounting activities, which opens up great opportunities for employment opportunities, but because coordination is difficult for many people, the time for presenting financial reports tends to be longer and more complicated, especially if at any time one or several people who are unable to work for some reason will definitely hinder work because they have to wait first for the presence of the person concerned.
3. Computerized SIA is easier to manage compared to conventional accounting information systems.
   Accounting with a computerized accounting information system will certainly make it easier for companies to access data online
4. Computerized SIA is easy to access.
   In a computerized accounting system that is full of automation, all calculations for financial management are carried out by accounting software quickly and accurately.

Personal Engineering Skills

When viewed through the basic words of proficiency, (Stephen, 2015) conveying Ability, namely a person's ability to complete various tasks in the workplace. According to him, the ability of information system users can be measured in three ways, namely:

1. Knowledge
   Knowledge as an information system user can be seen through:
   a. Have knowledge of accounting information systems.
   b. Understand the knowledge of tasks from his work as an information system user.

2. Abilities

Ability as an information system user can be seen from:

a. Ability to run existing information systems.

b. Ability to express information needs.

c. Ability to express how the system should be.

d. Ability to carry out work tasks.

e. Ability to align work with tasks.

3. Skills

Expertise as an information system user can be seen from:

a. Expertise in work responsibility.

b. Skills in expressing needs at work.

User Engagement

A series of reasons why user involvement is crucial in the design and development of information systems, as explained by (Latifah & Abitama, 2021) including:

1. User needs

Users are people within the company. For a system to be implemented, the system must be able to absorb user needs.

2. Knowledge of local conditions

An understanding of the environment in which the accounting information system will be applied needs to be possessed by the information system designer, and to obtain this knowledge the system designer must ask for help from users who really understand the environment in which they work.

3. Lack of will to change

Users often feel that the information system they have prepared cannot be used and does not meet their needs. To reduce the reluctance to change, it can be reduced if users are involved in the process of designing and developing information systems.

4. Feeling threatened

Many users realize that the implementation of computer information systems in organizations may threaten their jobs, or make their capabilities no longer relevant to the organization's needs.

5. Increased democracy

The meaning of democracy here is that users can be directly involved in making decisions that will impact them.

Training and Education

What is usually the aim of training and education programs is the interests of employees, companies and consumers. According to (Latifah & Abitama, 2021) In general, the objectives of the research are:

1. To develop skills that enable effective and efficient completion of tasks;

2. To develop skills that enable rational completion of tasks; And

3. To develop actions that encourage collaboration with colleagues and superiors.

Accounting Skills

As stated (Hendrisna, 2015) that accounting expertise is all knowledge about accounting obtained by users of accounting information from informal or formal education. Head of research assistance indicators. Indicators of superior assistance in research (Septianingrum,
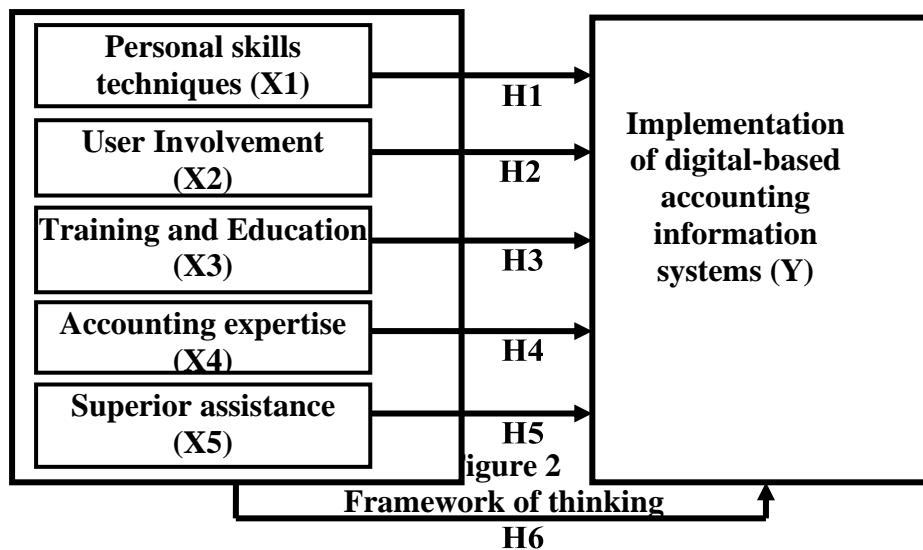
2014) :

1. Management computer skills
    Not only employees must have the ability to operate the existing system, but a leader must also have the ability to use and operate the system.
2. Management's attention to information system performance, and
    A leader must also be able to provide support and encourage employees to work enthusiastically, effectively, efficiently and productively so that optimal work results are obtained.
3. Management expertise in implementing systems in organizations.
    Leaders must also understand what systems exist in the organization they lead. Whether the existing system in the organization is being used well or whether the existing system is experiencing problems or not. A leader must know about this.

Figure 2
Framework of thinking

Hypothesis Development
The impact of personal skills techniques on the implementation of digital-based accounting information systems

The Theory of Technology Adoption Model (TAM) states that the two main factors that influence a person's decision to adopt and use technology are practical and enjoyable. Findings from Theory indicate that there is a higher level of personal understanding regarding the benefits of using information systems for accounting and there is greater motivation to use such systems. The results of this study indicate that a higher level of personal technical skills when using a similar system correlates with the level of effectiveness in using the system. So, if someone believes they can improve their work performance, then they will use human resource technical abilities in the field of human resource information. On the other hand, if someone believes that the skills of technical staff reporting systems can improve work performance, then he will not use them. If you're not confident, he won't use it. (Mardiana, 2014).

In line with previous research conducted by (Witara & Sumadi, 2022); (Senduk et al., 2021); (Lubis et al., 2021); (Permana & Suryana, 2020); (Zulaeha & Sari, 2020); (Ningsih et al., 2019); (Anggraini, 2019) and (Kharisma & Juliarsa, 2017) who stated that personal technical skills have a positive and significant impact on SIA implementation. From the TAM theory that the researcher put forward, supported by previous research, the researcher drew the following hypothesis:

H1: Personal technical skills have a positive and significant impact on the implementation of computerized accounting information systems

The Impact of User Involvement on the Implementation of a digital-based accounting information system

The term "user participation" refers to the process in which members of an organization or user group are involved when the system development process is carried out. Based on this theoretical basis, it is necessary to explain why users of accounting information systems participate, because they provide a simple and useful process for creating reports. Therefore, higher user satisfaction when using the system for accounting will have the impact of higher user satisfaction, which in turn causes more users to use the system.

This statement is also in line with research (Witara & Sumadi, 2022); (Permana & Suryana, 2020); (Ningsih et al., 2019); and (Kharisma & Juliarsa, 2017) which suggests that user contributions have a positive and significant impact on SIA implementation. By referring to the TAM theory which has been explained by the researcher and supported by previous research, the researcher draws the following hypothesis:

H2 : User participation has a positive and significant impact on the implementation of digital-based accounting information systems

The Impact of Training and Education on the Implementation of digital-based accounting information systems

When considering the theoretical perspective of the Technology Adoption Model (TAM), a variety of things influence the decision of whether and how to use technology. The theoretical basis for developing an information retrieval system is that this program will be successful. System users will learn new things and improve their ability to use it. This can improve the performance of the ERP system.

This statement is also in line with a study by (Witara & Sumadi, 2022); (Latifah & Abitama, 2021); (Mustofa & Trisnaningsih, 2021); (Nadhifah et al., 2022); (Lubis et al., 2021); (Efriyenty, 2020); and (Zulaeha & Sari, 2020) which explains that training and education programs have a positive and meaningful influence on the implementation of accounting information systems. From the TAM theory that the researcher put forward and supported by previous research, the researcher drew the following hypothesis:

H3: Training and education have a positive and significant impact on the implementation of computerized information systems

The impact of accounting expertise on the implementation of digital-based accounting information systems

The theoretical conception of the Technology Adoption Model (TAM) states that two factors that determine a person's decision to accept and use technology are practical and enjoyable. According to the theoretical basis, if the user has sufficient experience in the field of accounting, it will be easier for the user to implement the accounting information system. The ability to understand accounting depends on how many people are interested in studying the subject. For this reason, the use of accounting in work is becoming increasingly important. On the other hand, the number of people who do not have the desire to study Accounting is increasing along with the increasing number of people who are familiar with this field, so the amount of information they use is decreasing. Thus, a high level of competence of accounting users can have a positive impact on the use of accounting information.

This statement is consistent with the findings (Aditiya, 2022); (Nurkafta, 2022); (Sophian & Wi, 2022); (Kustina & Utami, 2022); (Mustofa & Trisnaningsih, 2021); (Jannaha & Triyanto, 2021) and (Lestari & Rustiana, 2019) which states that accounting skills have a positive and significant influence on the application of accounting information systems. Based on the TAM theory explained by the researcher and reinforced by previous research, the researcher formulated the following hypothesis:

H4 : Accounting skills have a positive impact on the implementation of digital-based accounting information systems

The impact of superior assistance on the implementation of digital-based accounting information systems

The technology acceptance model (TAM) theory, which originates from psychology, is based on the belief that the perspectives, desires, and relationships between a user's behavior and his or her computer work. Theoretical work's aim is to recognize the main factors that influence users' decisions when they adopt technology. If all parties agree with this interpretation, it is easier to accept order in the company's operations. Assistance to superiors, which is directly related to the company's information system, is very important to improve their performance. (Setianingsih, 2012).

Study by (Mardiana, 2014). Social impact assessment would be improved if management received more support in setting up and operating the AIS performance system. Support from higher management in this process has a positive effect. This statement is in accordance with research conducted by (Witara & Sumadi, 2022); (Latifah & Abitama, 2021); (Senduk et al., 2021); (Yasa et al., 2020); (Fadly & Munthe, 2020); (Zulaeha & Sari, 2020) and (Anggraini, 2019) who stated that superior assistance had an impact on the implementation of the accounting information system. From the TAM theory that the researcher put forward and supported by previous research, the researcher drew the following hypothesis:

H5 : Assistance from superiors has a positive impact on the implementation of computerized information systems

H6 : Personal technical proficiency, user participation, training and education, accounting expertise and superior assistance can jointly impact the implementation of a computerized accounting information system.

RESEARCH METHODS
Research Location and Time
This investigation was carried out at the Samosir Regency Regional Financial and Asset Management Agency Office from February to April 2023.

Population and Sample
Workers at the Samosir Regency Regional Financial and Asset Management Agency are the subjects of this research. In this research, samples were selected based on criteria or considerations. A purposive sampling method was used.
The criteria created by researchers are:
1. Samosir Regency BPKAD employees who are civil servants who have worked for a minimum of two years.
2. Samosir Regency BPKAD employees who are civil servants whose daily lives directly contribute to the implementation of digital-based accounting information systems.

The type of data used in this research is primary data. Primary data is data obtained from the results of questionnaires conducted on employees who implement a computerized accounting information system at BPKAD Samosir Regency.

Research data were analyzed and tested using statistical tests consisting of descriptive statistics, classical assumption testing, multiple linear regression analysis and hypothesis testing with the determination test (R^2), simultaneous test (F-test) and partial test (t-test) using software. SPSS (Statistical Product and Service Solutions).

RESULTS AND DISCUSSION
Data Collection Results

Table 1
Questionnaire Distribution Return Results

Description	Total	Percentage
Questionnaires distributed	56	100
Returned questionnaire	52	92,86
Unreturned questionnaires	4	7,14
Incomplete questionnaire	2	3,57
Processable questionnaire	50	89,29

Source: Data Processing Results by SPSS 26, 2023

Based on table 1, it is known that, of the 56 questionnaires distributed, 52 were returned, while 4 questionnaires were not returned because they were outside the city, while 2 questionnaires did not meet the requirements because their work period was only 1 year.

Data Quality Test
Validity Test and Reliability Test

The results of instrument testing for all variables studied obtained valid results due to the values r_{hitung} greater than r_{tabel} with these results all question items can be fulfilled in measuring the variables studied. In the Reliability test, a Cronbach Alpha value was obtained above 70, which indicates that the variables asked to respondents were consistent in answering each question, so that by fulfilling this requirement, further testing can be continued.

Classic assumption test

Table 2
Classic Assumption Test Results

Variable	VIF Multicollinearity	Sig. Heteroscedasticity (Glejser)
Personal technical abilities	1.345	.133
User engagement	2.404	.203
Training and Education	2.178	.541
Accounting Knowledge	1.414	.989
Leadership support	1.650	.581
One Sample K-S	.200[c.d]	

Source: SPSS 26 Data Processing Results, 2023

Based on Table 2, the data shows a normal distribution with a value of 0.200 which is greater than 0.05. In addition, the multicollinearity test shows that the VIF value is below 10 and the Tolerance value for each variable is above 0.1. So, from these results, multicollinearity does not occur and in the heteroscedasticity test, the Sig value is above 0.05, so heteroscedasticity does not occur in the data.

Multiple Linear Regression Analysis

Table 3
Results of Multiple Linear Regression Analysis

Variable	B	T_{count}	T_{table}	Sig.	Hypothesis
(Constant)	-10.697	-4.205		.000	
Personal technical abilities	.443	3.158	2.021	.003	H1 is accepted
User engagement	.272	6.433	2.021	.000	H2 is accepted
Training and Education	-.093	-1.270	2.021	.211	H3 is rejected
Accounting Knowledge	.081	2.774	2.021	.008	H4 is accepted
Leadership support	.120	3.318	2.021	.002	H5 is accepted
Uji F	F_{hitung} = 35.287			.000	H6 is accepted
	F_{tabel} = 2.427				
Adjusted R^2			0,778		

Source: SPSS 26 Data Processing Results, 2023

From the table above, the following regression model can be applied to illustrate the relationship between independent and dependent variables:

$$Y= -10.697 + 0.443x1 + 0.272x2 - 0.093x3 + 0.081x4 + 0.120x5 + e$$

In testing the coefficient of determination, the Adjusted R Square value obtained was 0.778, which means that 0.778 (77.8%) of the independent variables can impact the dependent variable. Meanwhile, in the F Test, an Fcount value of 35.287 was obtained, which exceeds 2.427, and because the sig. value is 0.000 which is lower than 0.05, it can be concluded that the dependent variable. dependents can jointly impact the dependent variable. In the T test, from the table the hypothesis that is accepted is in the variables of personal technical skills, user involvement, accounting skills and superior assistance. This can be seen from the fact that the value $T_{hitung} > T_{tabel}$ and also the sign value is smaller than 0.05, but specifically for the training and education variables the hypothesis is rejected because $T_{hitung} < T_{tabel}$ and the sign value is 0.211 which is greater than 0.05.

Discussion
The Impact of Personal Technical Skills on the Implementation of Digital-based Accounting Information Systems.

Hypothesis H_1 is accepted, indicating that personal technical skills have a positive and significant impact on the implementation of computerized AIS. This indicates that the better the personal technical skills carried out by the Samosir Regency BPKAD employees, the better they will be in implementing digital-based accounting information systems.

From a theoretical perspective, the findings of this research are in line with the TAM Theory because BPKAD employees as agents or regional governments have worked in accordance with personal technical skills, as evidenced by the latest education of BPKAD employees in Samosir Regency, the majority of whom are bachelor's degree graduates (23

people or 46%) and if Judging from the length of work, the majority of more than 13 years and over have worked as many as 25 people (50%), this means that BPKAD employees have personal technical skills in implementing a computerized accounting information system in accordance with the wishes of the principals so that the agents employed must have adequate skills in managing regional finances.

Apart from being in line with the TAM theory, this research is also consistent with the statements provided by research related to SIA, as stated by (Witara & Sumadi, 2022); (Senduk et al., 2021); (Lubis et al., 2021); (Permana & Suryana, 2020); (Zulaeha & Sari, 2020); (Ningsih et al., 2019); (Anggraini, 2019) and (Kharisma & Juliarsa, 2017) which states that personal technical expertise can influence the implementation of computerized accounting information systems, but this view is not in line with the findings of research conducted by (Yasa et al., 2020) which states that personal technical expertise has no impact on the implementation of computerized accounting information systems.

The Impact of User Involvement on the Implementation of a digital-based accounting information system

The results of Hypothesis H_2 are accepted, meaning that User Participation has a positive and significant impact on the implementation of computerized accounting information systems. The findings of this research state that the more active user participation, the greater the implementation of a computerized accounting information system in BPKAD Samosir Regency.

From a theoretical perspective, the findings of this research are in accordance with the TAM Theory because the agent or local government has involved budget users both from internal government and external sources, including involving the community in carrying out Musrenbang every year, so that the budget prepared by the agent must be appropriate. really needs the principal. The involvement of budget users is highly expected by the principal so that the working agent truly serves the local community in accordance with the agent's promise to the principal.

This statement from the TAM theory is supported by research conducted by research examining the relationship between user involvement and the implementation of digital-based accounting information systems, including those conducted by (Witara & Sumadi, 2022); (Permana & Suryana, 2020); (Ningsih et al., 2019); and (Kharisma & Juliarsa, 2017) which indicates that user participation has a potential impact on the implementation of computerized accounting information systems, but these findings are not consistent with research conducted by (Yasa et al., 2020); (Zulaeha & Sari, 2020); (Fadly & Munthe, 2020); and (Anggraini, 2019) which confirms that user participation has no influence on the implementation of a computerized accounting information system.

The Impact of Training and Education on the Implementation of digital-based accounting information systems

The results of Hypothesis H_3 are rejected, meaning that training and education do not have a significant effect and significance on the application of computerized accounting information systems. This statement indicates that there is no connection between training and education and the implementation of a computerized accounting information system by BPKAD Samosir employees. The strongest relationship is the existence of accounting education in applying a computerized accounting information system. This is acceptable

because employees at BPKAD already have Ages over 38-43 years are 27 people or 54%, so employees tend to use old applications, no longer want to use the newest applications.

In line with previous researchers who conducted research between training and education conducted by (Aditiya, 2022); (Ermawati & Handayani, 2022); (Harris, 2021); (Fadly & Munthe, 2020); (Anggraini, 2019); (Shirlyani et al., 2018) and (Kharisma & Juliarsa, 2017) which revealed that training and education did not influence the implementation of computerized accounting information systems, but these results were not consistent with research conducted by (Witara & Sumadi, 2022); (Latifah & Abitama, 2021); (Mustofa & Trisnaningsih, 2021); (Nadhifah et al., 2022); (Lubis et al., 2021); (Efriyenty, 2020); and (Zulaeha & Sari, 2020) which states that training and education have a potential impact on the implementation of computerized accounting information systems.

The Impact of Accounting Expertise on the Implementation of a digital-based accounting information system

The results of Hypothesis H_4 are accepted, meaning that accounting skills have a positive impact and have a significant effect on the implementation of computerized accounting information systems. This is supported by data which shows that 30 of the Samosir Regency BPKAD employees have an economic education background, while the remaining 20 people (40%), this indicates that the employees who manage finances in the Samosir Regency regional government have the majority of economic education in particular accounting major.

From a theoretical perspective, the findings of this research are consistent with the TAM Theory because of the involvement of agents or employees of BPKAD Samosir who have been employed by the principal, the majority of whom are Bachelor's degree graduates and have educational backgrounds in accounting economics, so that with this educational background the principal believes that the agents employed have been able to carry out his duties are in managing regional finances in Samosir Regency.

The results of this research are consistent with research conducted by (Aditiya, 2022); (Nurkafta, 2022); (Sophian & Wi, 2022); (Kustina & Utami, 2022); (Mustofa & Trisnaningsih, 2021); (Jannaha & Triyanto, 2021) and (Lestari & Rustiana, 2019) which revealed that accounting expertise influences the application of accounting information systems that use computers, but is not consistent with research conducted by (Ermawati & Handayani, 2022) and (Kustina & Utami, 2022) which states that accounting expertise has no impact and is not significant on the implementation of digital-based accounting information systems.

The Impact of Superior Assistance on the Implementation of a digital-based accounting information system

The results of Hypothesis H_5 are accepted, meaning that superior assistance has a positive and significant influence on the implementation of computerized accounting information systems. This statement implies that the greater the superior's assistance in applying the latest information technology in financial management, the greater the implementation of computerized accounting information systems.

From a theoretical perspective, the results of this research are consistent with TAM theory because the agents or leaders of BPKAD Samosir have supported the latest information technology in managing the financial management of the Samosir Regency government, so that the preparation of financial reports can be carried out quickly, efficiently and effectively in accordance with the principal's expectations. The findings of this research are in line with the results of research carried out by (Witara & Sumadi, 2022); (Latifah & Abitama, 2021); (Senduk et al., 2021); (Yasa et al., 2020); (Fadly & Munthe, 2020); (Zulaeha & Sari, 2020) and

(Anggraini, 2019) which states that superior assistance can have an impact on the implementation of digital-based accounting information systems, but is not in line with research conducted by (Utami & Ismawati, 2021) which indicates that superior support has no influence on the implementation of digital-based accounting information systems.

The impact of personal technical skills, user involvement, training and education, accounting expertise and superior assistance on the implementation of digital-based accounting information systems

The results of Hypothesis H_6 are accepted, meaning that Personal Technical Skills, User Involvement, Training and Education, Accounting Expertise and Supervisor Assistance have a joint impact on the application of computerized accounting information systems. This statement concludes that employees and leaders at BPKAD Samosir Regency can implement Personal Technical Skills, User Involvement, Training and Education, Accounting Expertise and Assistance from superiors in regional financial management, thus, the implementation of a computerized accounting information system will be able to run effectively.

The findings from this research are also in accordance with the TAM Theory, where the agent, in this context the regional government (BPKAD), has fulfilled the requirements set by the principal so that the contracted agent can run the regional government in terms of personal technical skills, involvement users, training and education, accounting expertise and superior assistance for the implementation of digital-based accounting information systems.

CONCLUSIONS AND SUGGESTION
Conclusion

Through the research findings and discussion in the previous chapter, the conclusion is: Personal technical skills, user involvement, accounting expertise and superior assistance have a positive and significant influence on the implementation of digital-based accounting information systems in BPKAD Samosir Regency, but training and education do not have an influence which is significant for the implementation of the computerized accounting information system at BPKAD Samosir Regency, while in the joint test Personal Technical Skills, User Involvement, Training and Education, Accounting Expertise and Supervisor Assistance have a joint impact on the implementation of the computerized accounting information system at BPKAD Samosir Regency.

Research Limitations

The limitations contained in the research include: 1) The implementation of a digital-based accounting information system was only examined from the variables of Personal Technical Skills, User Involvement, Training and Education, Accounting Expertise and Supervisor Assistance. 2) Researchers only distributed questionnaires without conducting in-depth interviews about the implementation of computerized accounting information systems. 3) The questionnaire used is a replication of other research. 4) This research uses quantitative primary data and 5) This research was conducted only at BPKAD Samosir.

Recommendation
Regarding the limitations of this research, the author can provide several suggestions, namely: 1) What has been achieved now should be maintained in the future with the aim of serving the local community in accordance with the duties attached to regional government officials which have been received from the principal, namely the local village community. . Furthermore, it is

recommended that regional government officials at BPKAD Samosir increase training and education related to the implementation of accounting information systems that use computers. 2) Adding other variables outside the variables that have been studied such as Good Government Governance, Use of Information Technology, and others. Because in the results of testing the coefficient of determination there is still the impact of other variables. 3) Conduct in-depth interviews regarding the strengths and weaknesses in implementing a computerized accounting information system. 4) Add more references and expand research objects such as all SKPD in Samosir Regency

Research Implication

From the research results above, the implications of this research are that with personal technical skills, user involvement, training and education, accounting expertise and assistance from superiors, it will be possible to implement a computerized accounting information system, so that local government financial management can be carried out more efficiently, effectively, timely and transparent.

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