

## ABSTRACT

### ANALYSIS OF THE INFLUENCE OF TECHNOLOGICAL SOPHISTICATION AND ENGINEERING CAPABILITIES OF ACCOUNTING INFORMATION SYSTEM USERS ON THE INTERNAL CONTROL SYSTEM OF VILLAGE BUDGET FINANCIAL MANAGEMENT

This research aims to find out the influence of Technological Sophistication And Engineering Capabilities of Accounting Information System Users on the **internal** Control System of Village Budget **Financial** Management. The population **in this** study is all village government apparatus in Pringgabaya Subdistrict, East Lombok Regency NTB, amounting to 171 people. The samples used in this study were the Village Government Apparatus that used an accounting information system. The method of sampling selection in this study is the purposive sampling method. Purposive sampling is a sampling method based on certain characteristics or characteristics based on the characteristics or nature of its location (Krisiani and Dewi, 2013). This study used multiple linear regression analysis. The results of this study show that: (1) The sophistication of technology has no effect on the internal control system of village budget financial management. This is indicated by the results of the t-count test smaller than the t-table  $(1,248) < (1.35622)$  with a significant value  $(0.236) > (0.05)$ . The technical ability of information system users has no significant effect on the internal control system of village budget financial management. This is indicated by the results of the t-count test smaller than the t-count  $(1,228) < (1.35622)$  with a significant value  $(0.012) < (0.05)$ .

**Keywords:** Technological Sophistication, Engineering Capabilities of Accounting Information System Users, and Internal Control System of Village Budget Financial Management.

