

***THE EFFECT OF ADVANCED INFORMATION TECHNOLOGY AND  
INTERNAL CONTROL ON THE EFFECTIVENESS OF ACCOUNTING  
INFORMATION SYSTEMS***

*(Survey on Indonesian Employees Cooperatives in Sumedang Regency)*

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**ABSTRACT**

*This study aims to determine the effect of Information Technology Sophistication and Internal Control on the Effectiveness of Accounting Information Systems. The independent variable in this study is the Sophistication of Information Technology and Internal Control, while the dependent variable of this variable is the Effectiveness of Accounting Information Systems. The method used in this research is using quantitative research methods and using verification description analysis. The population in this study is the Indonesian Civil Servant Cooperative (KPRI) Sumedang Regency. The sampling technique uses purposive sampling where the respondents who are the samples of this study are employees of the accounting, finance, or information system users. The analytical method used is multiple linear regression analysis, while the research hypothesis to be tested uses *t* test and *F* test. The results of this study indicate that the sophistication of information technology and internal control systems simultaneously affect the effectiveness of accounting information systems. Based on the results of hypothesis testing, it can be concluded that partially the sophistication of information technology and internal control affects the effectiveness of accounting information systems.*

***Keywords: Sophistication of Information Technology, Internal Control, Effectiveness of Accounting Information Systems.***