

## **ABSTRACT**

*The sophistication of information technology, management participation, and individual performance is a factor affecting the success of the effectiveness of accounting information systems. Accounting Information Systems (AIS) is designed to regulate the flow and management of accounting data within the company so helpful and can be used as a basis for decision making for the management nor the parties outside the company.*

*The purpose of this study was to determine how the power of information technology, management participation, and individual performance against the effectiveness of the accounting information system in Rancaekek Medika Clinic 2 Bandung regency either partially or simultaneously.*

*The study was conducted at the Clinic Medika Rancaekek 2 Bandung regency with a sample of 39 respondents, the sampling technique is sencus sampling. The method used in this research is descriptive verification. Data analysis using multiple linear regression analysis and hypothesis testing. Statistical tests using SPSS 24.00.*

*The results of this study indicate that simultaneous sophistication of information technology, management participation, and performance of individuals affect the effectiveness of the accounting information system in Rancaekek Medika Clinic 2 Bandung regency. Partially sophistication of information technology influence the effectiveness of accounting information systems, management participation influence the effectiveness of accounting information systems, and performance of individuals influence the effectiveness of the accounting information system in Rancaekek Medika Clinic 2 Bandung regency.*

*This study has implications for the employee Rancaekek Medika Clinic 2 Regency Bandung as motivation to increase user awareness of information systems to improve the effectiveness of accounting information systems.*

**Keywords:** *Sophistication of Information Technology, Management Participation, Individual Performance, Effectiveness of Accounting Information Systems*