

ABSTRACT

The objective of this research is to test the influence of organizational learning in determining the success of investment in IT field that will be reflected in an increasing firm performance. Beside that, this research also to test the competence in IT fields as a determining factor in corporate learning that also will influence the firm performance.

Sample that will be tested in this research is 204 employees at PT. Tidar Kerinci Agung which uses computerized accountancy information system namely MAGIC. The testing is done by using structural equation model with line analysis at lisrel 8.7 program. The result of research shows that IT competence has a direct influence towards organizational learning. After that, Organizational learning has a significant influence toward firm performance. Then IT competence has a significant competence toward the firm performance which is mediated by organizational learning.

Key words: Information Technology Competence, Organizational Learning, Firm Performance, SIA, MAGIC.

