

ABSTRACT

Information technology is the characteristic that makes information in financial statements useful to users. There are two characteristics of information technology is expediency and effectiveness. The benefits are reflected on the benefits of information technology is useful in the implementation of payroll accounting information system. In addition, user participation information system also gives the wearer confidence and responsibility have contributed to improve the performance of payroll accounting information system. User participation is relationship information system, Insights, Value and Support Satisfaction. The purpose of this study was to determine the effect of information technology and information systems user participation on the performance of payroll accounting information system at PT. PLN (Persero) Distribution West Java and Banten.

This research uses descriptive method with an analytical case study approach. Look at the total population of only 45 people, then it deserves to be taken all the samples so as to serve as a research study census. The data used in this study are primary data through questionnaires and interviews, while the secondary data through library research. The analysis method used in this research is multiple linear regression analysis, simultaneous test (F test) and partial test (t test).

Results obtained determination coefficient R Square of 88,9%. Results of this study showed that simultaneous or partial user participation in information technology and information systems have a significant effect on the performance of payroll accounting information system.

Keywords: Information Technology, Information Systems User Participation, Performance Payroll Accounting Information Systems.