

ABSTRACT

With the advancement of technology in the information era and globalization today, accounting information systems are widely used in business processes in the Indonesian economy. Despite using the system, there are still some problems in producing a financial report so that it affects the performance of the accounting information system.

In this study the independent variable is user involvement in the development of accounting information systems, the ability of users of accounting information systems, top management support and education and training programs for users of accounting information systems. The dependent variable in this study is the performance of accounting information systems. This study aims to determine the effect of user involvement in the development of accounting information systems, user capabilities, top management support and user education and training programs on the performance of accounting information systems.

The population in this study were all employees of PT KAI (Persero) DAOP 2, Bandung. The sampling technique uses the saturation sampling technique that is the entire population is sampled. The analysis technique used is multiple linear regression analysis. The results showed that simultaneous user involvement in the development of accounting information systems, user capabilities, top management support and user education and training programs have a significant effect on the performance of accounting information systems. Partially top management support does not affect the performance of accounting information systems, while user involvement, user capabilities and education and training programs have a positive effect on the performance of accounting information systems.

Keywords: User Involvement, User Capabilities, Top Management Support, Education and Training Programs, Accounting Information System Performance.