

## ABSTRACT

User participation system and the ability of users of the system in the development of information system performance is an important factor affecting the success of a system. Accounting Information Systems (AIS) is designed to regulate the flow and management accounting data within the company so it is useful and can be used as a basis for decision making for the management nor the parties outside the company.

Studies conducted in the state electricity company PT. PLN (Persero) Distribusi Jawa Barat dan Banten, with total sample of 35 respondents, sample determination technique is Non-Probability Sampling (sample technique saturated). The method used in this research is descriptive verification. Data analysis using multiple linear regression analysis and hypothesis testing. Statistical testing using SPSS 22.0.

Results from this study showed that the partial participation of users of information systems and the ability of users of information systems positive effect on the performance of the accounting information system at PT. PLN (Persero) DJBB. While simultaneously, the participation of users of information systems and the ability of users of information systems also memili positive effect on system performance information on PT. PLN (Persero) DJBB. Although the magnitude of the effect is only 33.9% and the remaining 66.1% is influenced by other factors not examined.

**Keywords:** *participation of users of information systems, the ability of users of information systems, performance of accounting information systems, accounting information systems.*