

ABSTRACT

The user ability of information systems, user involvement in the development process, leadership support factors, and user education and training programs are factors that affect the successful performance of the accounting information system. 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 ability of users of information systems, user involvement in the development process, support the leadership of parts, and education and training programs to users of accounting information system performance in PT PLN (Persero) Distribution West Java either partial or simultan.

Studies conducted in the PT PLN (Persero) Distribution West Java , with a sample of 50 respondents, the sampling technique is sencus sampling. The method is used in this research is descriptive Verivikatif. Data analysis using multiple linear regression analysis and hypothesis testing. Statistical tests using SPSS 23.0.

The results of this study indicate that the simultaneous ability of users of information systems, user involvement in the development process, leadership support factors, and education and training programs affect the performance of accounting information system at PT PLN (Persero) Distribution West Java. Partially user ability of accounting information systems affect the performance of the accounting information system, whereas the involvement of users in the development process, leadership support factors, and education and training programs do not affect the performance of users of accounting information system at PT PLN (Persero) Distribution West Java.

This study has implications for employees of PT PLN (Persero) Distribution West Java as motivation to increase user awareness of information systems to improve their performance using the accounting information system.

Keywords: *The User Ability of Information Systems, User Involvement in the Development Process, Leadership Support Factors, Education and Training of Users, System Performance Accounting Information,*