ABSTRACT

Performance of Accounting Information System is a representation achieved by the system through the information produced. This study aimed to understand the representation of user participation,user competence, and the performance of accounting information system, as well as the influence of user participation and user competence on the performance of accounting information systems. This study was conducted at Unit SSO Finance Center PT. Telekomunikasi Indonesia, Tbk. Bandung.

The population in this study is user's SAP the employees of Unit SSO Finance Center with number population were 40 respondents. The sample selection technique using non probability sampling(saturated sample technique). Methods used in this study are descriptive and verification. Data analysis technique used are Multiple linear regression analysis technique and hypothesis testing by using software SPSS v.16 for Windows.

The results showed that simultaneous test result the user participation and user competence as well have a significant influence on the performance of accounting information systems amounted to 50,6%. the remaining 49.4% is influenced by other factors. while partially, user participation showed no significant influence on the performance of accounting information system and user competence significantly affect on the performance of accounting information systems.

Keywords : user participation, user competence, the performance of accounting information systems