## **ABSTRACT**

The use of accounting information system in public sector is not enough produce a report in accordance with needed. The system used now still got some problems .According to the supreme aduit board, performance produced still not satisfactory as expected .Performance was influenced by several factors related users.

The purpose of this study was to determine how Participation of Users, Technique Ability User, Top Management Support, Traning program and Education and Performance of Accounting Information System in Financial Management and Assets Board Bekasi City Governance. The study also aimed to determine the effect of Participation of Users, Technique Ability User, Top Management Support and Traning program and Education to the Performance Accounting Information System in Financial Management and Assets Board Bekasi City Governance, either simultaneously or partially.

Hypothesis in this study tested by using Multiple Linear Regression Analysis. As many as 145 employeed in Financial Management and Assets Board Bekasi City Governance set as population. Using census sampling obtained samples from 127employeed.

The result showed that simultaneously Participation of Users, Technique Ability User, Top Management Support, Traning program and Education influences Performance Accounting Information System in Financial Management and Assets Board Bekasi City but, Participation of Users and Traning program and Education influences performance accounting information system, while the Technique Ability User and Top Management Support not affect the Performance Accounting Information System in Financial Management and Assets Board Bekasi City Governance.

This research has strong implications for the government. This can help them prepare and develop personnel through socialization and intensive training, so that they can increase Performance of Accounting Information System in Financial Management and Assets Board Bekasi City Governance.

Keyword: Participation of Users, Technique Ability User, Top Management Support, Traning program and Education, Performance Accounting Information System