

ABSTRACT

According to Badan Pemeriksa Keuangan - Republic of Indonesia, based on audit results in 2015, the performance of PBB-P2 implementer is considered to be the key problem that occurs on the inaccurate and valid data generated. Eventually the usage of Management Information System of Tax Object considered not effective enough in its utilization in overcoming the performance problems, then the quality of information becomes inaccurate and not reliable. The main problem of PBB-P2 is in performance of implementer who are still not optimal, and SISMIOP as a solution to support its performance. System Quality factors is the most important in supporting the user performance of the system, and as an information system, SISMIOP is expected to produce quality information in supporting the user's performance of the system.

Independent variables in this study are the system user performance. The dependent variable of this study is the system quality. The mediation variable of this reasearh is the information quality. This study aims to determine the effect of system quality on system user performance with mediation by information quality on SISMIOP at Badan Pendapatan Daerah Kabupaten Sukabumi.

The research method used is path analysis, with survey technique where the whole population is used as sample of research object. Using a census sample, 21 respondents were selected as SISMIOP users who are employees of Bidang Pajak II (PBB-P2) at Badan Pendapatan Daerah Kabupaten Sukabumi. The data were obtained by using questionnaires.

The results of the study of the tested model path analysis, is Quality System significantly influence the User Performance System not through Quality Information. The path coeficient test conducted on each lane relationship between variables who states, that Quality System significantly influence the Quality of Information, Information Quality significantly influence the Performance of System Users, and System Quality significantly influence the Performance of System Users.

For further research it is advisable to expand the research sample or Add another variable in order to get more comprehensive results. For the SISMIOP, to always update SISMIOP, to minimally use system errors, and add features or applications who integrated with SISMIOP. That can improve the effectiveness of PBB-P2 management and services to support the performance of users SISMIOP.

Keywords : *Quality System, Information Quality, User Performance System, SISMIOP*