ABSTRACT

User participation is used to indicate the user's participation in the development of information systems. The participation of users is expected to increase the system acceptance by the user. Then Accounting Information Systems (AIS) is a collection of subsystems that are interconnected with each other and work together harmoniously to process financial data into financial information required in decision-making process. In the DJP accounting information systems is MPN and SIKKA to produce higher quality information. While the information if the quality is said to have characteristics such that, Accurate, relevant, timely, and complete that can be used for both internal and external parties as a material corporate organizations the decision-making. The purpose of this study to determine the effect of user participation to the implementation of SIA and its implications on the Quality of Accounting Information in the KPP Pratama Bandung in West Java Regional Office of Region I.

The method used in this research is descriptive method and verifikatif. Descriptive methods are used to find a picture of each variable studied. While verifikatif with path analysis used to determine the relationship between User Participation and Application of SIA to the quality of information. To determine the effect of user participation to the implementation of SIA and its implications on the Quality of Accounting Information used statistical tests. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test using the software SPSS 14.0 for windows.

The results of this study indicate the User's participation affect the application of SIA significantly by 31.4%. Besides these two variables, was effect partial and Simultaneous to the quality of information. Effect of User Participation on the Quality of Information Through the application of SIA (indirectly) by 34,8%.

Keywords: User Participation, Implementation of Accounting Information Systems, Information Quality.