ABSTRACT

In an organization, will be able to increase efesienasi and able to compete if the information as a major source of all activities can be well controlled. Especially in the era of globalization it is today marked by reforms in the field of information. Along with technological developments, the need for top management support is good and can support the application of accounting information system for the creation of quality information. The purpose of this study was to determine the effect of management support to the application of accounting information systems nd the implications for the quality of information.

The method that been used in this research are descriptive and verification methods. the unit of observation ten small taxpayer office in West Java Regional Office 1 with the unit of analysis were employees in data and information processing section. Statistical test used was the calculation of Pearson Product Moment correlation, path analysis, the coefficient of determination and hypothesis test.

The result showed that in overall small Taxpayer Office in West Java Regional Office 1 has a good top management support. Accounting information system are implemented as well and the resulting information has also been qualified. Top management support has tight relationship and influence positively for the accounting information system implementation. Then simultaneously the top management support and accounting information system implementation influence positively for the information quality where accounting system implementation more dominant role.

Keyword : Top Management Support, Accounting Information System, and Informastion Quality