ABSTRACT

It is importance of user participation in developing the system as a system successful composition. Any sophisticated structures, systems, technology information, method sand work flow of the organization; it will not be running optimally without the support of capable human resources and integrity. The purpose of this study is to determine the effect of the user participation and user's technical ability of accounting information systems.

The method that used in this research is descriptive method and verificative. Descriptive methods are used to find the description of each variable studies. This study observed ten tax offices of the Regional Office of West Java to analyze about seventy-six employees in the section Data and Information. Statistical test that used is the calculation of product moment correlation, multiple regression, coefficient determination, and test hypothesis application by SPSS 18 for window.

The results showed the effect of the user participation on the partial AIS, technical ability affect the user's partial AIS. The user participation and user's technical capabilities jointly influence the accounting information system.

Keyword: user participation, user capabilities, accounting information system