ABSTRACT

Problems occur in reduced end-user satisfaction accounting information system at PT. PLN (Persero) Distribution West Java and Banten due to lack of effectiveness and efficiency of accounting information system used. This happens due to delayed and incomplete accounting information presented makes the accounting information quality decline and followed by a decline in the accounting information systems quality.

The purpose is to determine the influence of accounting information system quality to accounting information quality and it's implication to end user satisfaction at PT. PLN (Persero) DJBB simultaneously and partially.

The method used in this research is descriptive and verificative method. The unit of observation in this study were 77 employees PT.PLN who use accounting information systems by PT. PLN with the unit of analysis in this study were 65 employees of users of accounting information system at PT PLN (Persero) DJBB. Analysis method using Path Analysis using software SPSS.21.

The result of this research showed that partially accounting information system quality influence to accounting information quality, then accounting information quality influence to end-user satisfaction, then accounting information systems influence to end-user satisfaction, and simultaneously the accounting information system quality and accounting information quality influence to end user satisfaction.

Keyword: accounting information system quality, accounting information quality, end-user satisfaction