ABSTRACT

The Objective of this research is to analize Organizational culture and User capability toward quality of accounting information systems at small taxpayer office in district bandung. The implementation of organizational culture there are many employees who have been punished asa result of indiscipline against the rules applied by the company. In addition, the ability of usersare also still many employees who do not understand how to ose the information systems is good and right.

The research was conducted in 2 Small Taxpayers Office in District Bandung. The method used in this research is descriptive and verification method. Population in this research were employees of Small Taxpayers Office in District Bandung who use information systems and samples taken 50 employees using purposive sampling technique. Data is analized with SEM Approach PLS with the help of software SmartPLS 2.0.

The result shows that the organizational culture and users capability affects the quality of accounting information system at small taxpayer in district bandung.

Keywords : Organizational Culture, User Capability, Quality of Accounting Information Systems.