***ABSTRACT***

*This study was motivated by the many companies that use accounting information system in its operating system, but the performance is unsatisfactory accounting information.*

*The purpose of the study was to determine the influence of ability, participation and training of users of accounting information system of accounting information system performance either partially as well as simultaneously.*

*The method used is a survey method that is verification. The population in this study amounted to 42 people in the PT Kereta Api Indonesia (Persero) Daop II Bandung. Sampling technique used is nonprobability sampling with saturated sample method in which all members of the population sampled is numbered 42 people. The statistical analysis used in this study is the classical assumption test, regression analysis, correlation, hypothesis testing using t test and F as well as the coefficient of determination.*

*The results showed that ability, participation and training of users of accounting information systems partial effect on the performance of the accounting information system. The amount of influence the ability of users of accounting information system of accounting information system performance of 33.28%, the influence of user participation programs accounting information system of accounting information system performance by 28.1% and the effect of the training program user accounting information system of accounting information system performance 18.5%.*

*The results also indicate that the simultaneously the amount of influence capabilities, participation and training of users of accounting information system of accounting information system performance of 80.4% and the remaining 19.6% is influenced by other factors that are not the authors carefully namely: top management support, organization size, formalization of system development, steering committees, and location of IS department.*

*Keywords: Ability, participation, Training, Performance Accounting Information Systems.*