***ABSTRACT***

*The purpose of this study is to examine the effect of user participation and user competence of the quality of accounting information systems and their impact of the quality of accounting information.*

 *The study population is a staff on sections at two pharmaceutical companies in the city of Bandung by as much as 56 staffs, and samples were taken as much as 32 staffs. Using descriptive and associative with survey approach and using primary data. Using Statistic analysis contains of simple linear regression analysis, regression analysis, and hypothesis testing with t-test and the coefficient of derteminasi with the helping from IBM SPSS Statistics 23th Version.*

*The results of this study can be known that the user participation and user competence has significant effect to the quality of accounting information system, and the accounting information systems has significant effect to the quality of accounting information.*

***Keywords:*** *User Participation, User Competence, The Quality of Accounting Information Systems, The Quality of Accounting Information.*