

## **ABSTRACT**

*This research based on that many companies used accounting information system on they operation, but the performance of Accounting Information System is not optimal due to delay in delivery of information, dissatisfaction and abuse user of information system. The purpose of this research is to determine the affect of Participation, Training and User Expertise of Information System either partially and simultaneously towards Accounting Information System Performance.*

*The research method used in this research is descriptive and verification. The variables used in this research is Participation, Training and User Expertise of Information System as independent variables and Accounting Information System Performance as dependent variable. The research used primary data obtained from questionnaires distributed of 39 employees in Accounting Division and Treasury and Taxes Division on Head Office 1 Bandung of PT Pos Indonesia (Persero). The technique of sampling using Probability Sampling with Proportionate Random Sampling method. Analysis of statistic used in this research is classical assumption test, regression and corellation analysis, and hypothesis testing used t test and F test and calculation of coefficient of determination.*

*According to the result of these research that has been done can be seen that Participation, Training and User Expertise of Information System Significant affect on Accounting Information System Performance with coefficient value 11,831 > F table 2,87 and significance value 0,000 < 0,05 and the magnitude of influence is 50,4% while the rest 49,6% affected by another factors.*

**Keywords:** *User Participation of Information System, User Training of Information System, User Expertise of Information System, Accounting Information System Performance.*