ABSTRACT

Accounting information system is a system that serves to organize forms, notes and reports are coordinated to produce financial statement information required in management decision making and corporate leadership and can facilitate the management of the company.

The purpose of this study is to know and test empirically about the effect of effectiveness and trust on the use of accounting information system against the system user kineja at PT Kereta Api Indonesia (Persero) Bandung.

The research method used in this research is descriptive method and verification method. The population in this study are employees who are in KCCF 6 people, KCCC 6 people, KCCS 5 people, 4 people KCCT, and KRB 19 people. While the sample used is 29 people with error rate 10%. The sampling technique used is proportional stratified random sampling, using the help of SPSS IBM Statistics 20.

Based on the results of data analysis and hypothesis testing obtained the conclusion that the effectiveness of the use of accounting information system partially gives effect of 36.3%, confidence in the use of accounting information system of 29.1% on the performance of system users.

Simultaneously influence of effectiveness and trust of usage of accounting information system to system user performance give influence equal to 57.2% while the rest influenced by other factor not examined by writer with coefficient of determination equal to 0.572 and from calculation of statistic test F obtained value of F table of 2.519 and F arithmetic of 17.362 (F arithmetic > F table) means that the effectiveness and trust of the use of information systems has a significant influence on the performance of system users.

Keywords: Effectiveness on the use of accounting information systems, trust in the use of accounting information systems