ABSTRAK

This study aims to examine and analyze how much influence the Personal Capability and Top Management Support on Information System Performance at PT. INTI (Persero). The population in this study is the system user at PT INTI (Persero).

The number of samples taken was 55 respondents. The research method used is descriptive and verification methods. Data collection techniques are carried out through primary data with a questionnaire. The sampling technique uses Nonprobability Sampling technique using saturated sample method. Statistical analysis used in this study is the validity test, reliability test, partial correlation analysis, simple regression analysis, classical assumption test, and determination coefficient.

The results showed that the magnitude of the effect of Personal Capability and Top Management Support on the Performance of the Accounting Information System was 56.4% while the remaining 44.6% was influenced by other factors not observed in this study. Thus, the higher the influence of personal capabilities and top management support, the more it will improve the performance of the accounting information system.

Keywords: Personal Capability and Top Management Support to Accounting Information System Performance