

## 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, education 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 28 people in the PT. BRI (Persero) Tbk. (Setiabudhi Bandung branch office). Sampling technique used is nonprobability sampling with saturated sample method in which all members of the population sampled is numbered 28 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, education 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 39.6%, the influence of user education programs accounting information system of accounting information system performance by 5.3% and the effect of the training program user accounting information system of accounting information system performance 15.6%.

The results also indicate that the simultaneously the amount of influence capabilities, education and training of users of accounting information system of accounting information system performance of 64.2% and the remaining 35,8% is influenced by other factors that are not the authors carefully namely: top management support, user involvement in the development process of SI.

Keywords: Ability, Education, Training, Performance Accounting Information Systems.