

ABSTRACT

This study aims to determine the extent to which the quality of the accounting information system and the expertise of accounting information system users influence employee performance at Bank BJB's Tamansari Branch in Bandung, both partially and simultaneously.

This study is grounded in Agency Theory and the Technology Acceptance Model (TAM) as its primary theoretical frameworks. The research method used is a quantitative method with a descriptive-verificative approach. Data were collected through a questionnaire distributed to 112 employees as the research sample and were then analyzed using multiple linear regression analysis.

The results of the study indicate that the quality of the accounting information system and the proficiency of accounting information system users fall into the very good category. When analyzed separately, the quality of the accounting information system has a positive and significant effect on employee performance of 29.1%, and the proficiency of accounting information system users has a positive and significant effect of 31.3%. Simultaneously, these two variables have a positive and significant effect on employee performance, accounting for 60.4%. It can be concluded that improving the quality of the accounting information system and the expertise of its users will lead to improved employee performance.

Keywords: *Quality of Accounting Information Systems, Accounting Information System User Competence, Employee Performance*