

*Analysis of Determinants of Accounting Information System Performance at the
Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD)
Kabupaten Jember*

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ABSTRACT

This study aims to analyze the factors that affect the performance of the Accounting Information System (AIS) at the Regional Financial and Asset Management Agency (BPKAD) Jember Regency. This study uses a causal associative method with a quantitative approach. The population in this study were all employees who worked at the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency, as many as 69 employees. The sampling technique used purposive sampling technique so that the sample in this study were 33 employees. Analysis of the data used in this study is multiple linear regression using SPSS version 25.0 program to process all the data that has been obtained. The results of data processing in this study indicate that user participation in system development and personal technical skills have a significant positive effect on the performance of accounting information systems, while education and training programs and top management support have no significant positive effect on accounting information system performance. Taken together, user participation in system development, training and education programs, personal technical skills, and top management support have a significant effect on the performance of accounting information systems.

Keywords: *User Participation in System Development, Education and Training Programs, Personal Technical Ability, Top Management Support, Accounting Information System Performance.*