

ABSTRACT

The purpose of this study was to test and find empirical evidence of the influence of top management support, training of users of the system, formalization of system development, organizational size, and user involvement in the development of the system on the performance of accounting information systems. This research method using purposive sampling. Purposive sampling is a sampling technique with a certain consideration determination. The population in this study are employees of BMT in territory of Daerah Istimewa Yogyakarta, which routine operations by using a computer. The sample in this research is 85 respondents, but the data can be processed is 74 respondents. The analytical tool used in this research is multiple regression using SPSS version 16.

The test results in this study indicate that top management support, training of users of the system, formalization of system development, and the involvement of users in system development had no significant impact on the performance of accounting information systems. As for the size of the organization have a significant impact positively on the performance of accounting information systems.

Keywords : Top Management Support, Training of Users of the System, Formalization of System Development, Organizational Size, User Involvement in the Development of the System and Performance of the Accounting Information System.