

Analysis of factors affecting Accounting Information System Performance

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ABSTRACT

Currently, Bank Majalengka is facing challenges in optimizing the performance of its accounting information system to support operational efficiency and the preparation of accurate financial reports. Technical obstacles, such as system errors or human error, often affect the performance of accounting information systems, hindering smooth transactions and reporting. This research aims to determine the influence of Education and Training Programs, User Involvement and Personal Technical Ability at Bank Majalengka.

This research uses quantitative descriptive. The population in this research is employees of Bank Majalengka. The research sample was determined using a non-probability sampling technique with a purposive sampling method. Aims to obtain samples that match the research criteria. The sample used was 48 Bank Majalengka employees who used an accounting information system. The analytical method used in this research is multiple regression analysis with the help of SPSS version 26 software.

The results of this research show that Education and Training Programs and Personal Technical Capabilities have a significant effect on Accounting Information System Performance. Meanwhile, user involvement does not have a significant effect on the performance of the accounting information system.

Keywords: Education and training programs; user involvement; personal technical abilities; accounting information system performance

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INTRODUCTION

Currently, technology is developing so rapidly that it cannot be denied that technology is an important need for modern individuals and organizations (Permana & Suryana, 2020). The existence of technology influences various aspects of life, both individual, social and related to the business world or a company (Dian Radiansyah, 2018).

Information technology is one of the media that is very important for companies to help companies facilitate the work that companies need (Wiyoga & Putra, 2022). Information technology is also a tool used in the process of processing and conveying information. And information technology is used to improve individual performance as company employees so that it is hoped that it can improve company performance (Ananda et al., 2023).

Therefore, technological developments continue to grow rapidly, making companies experience many changes, where information technology is one of the company's needs which can help the performance of every employee in the company (Ardiwinata & Sujana, 2019). Technological developments have an impact on companies so that companies must be able to use computer-based information systems that will make it easier to process data or obtain information (Pratiwi et al., 2020). Information required by interested parties, especially financial information, includes internal and external parties to the company. And those who are interested in using financial information are company managers and employees (Wiyoga & Putra, 2022).

The use of technology with computerized systems has become a driving force in a company. This computer-based information processing system has made individual work easier (Edy Firmansyah, 2020). Implementing information systems and understanding accounting is important in carrying out financial activities, especially financial reports (Riyadi et al., 2021). Information systems that influence accounting and finance are known as accounting information systems, where accounting information systems are one of the company sources that can produce information about company finances from transaction processes to financial reports. So that it can be used as an overview of information for interested parties (Edy Firmansyah, 2020).

According to Novandalina et al (2022), the use of accounting information systems as one of the most important systems owned by companies has changed the way they capture, process, store and distribute information. Meanwhile, according to Paramitha & Mulyadi (2017), an accounting information system is a subsystem of a management information system that provides accounting and financial information, as well as other information obtained routinely on financial transactions.

Information systems play an important role in the accounting field because many accounting information processing systems are offered with the aim of making it easy for users to produce information that is reliable, timely, complete, understandable and tested. The good or bad performance of an accounting information system can be seen from the satisfaction of the system users themselves (Gustiyan, 2014). So, accounting information systems play a very important role in the needs of a company.

Companies, especially the banking sector, are experiencing very rapid development. More and more private or sharia banks are growing with various bank products (Ginanjari & Syamsul, 2020). To compensate for this development, apart from competing in bank products, of course every bank must use an accounting information system. The banking sector used as the object of this research is Majalengka Bank which has branches in Ligung, Cikijing, Rajagaluh, Kertajati, Bantarujeg, Sukahaji, Kadipaten and Jatitujuh.

The results of an interview with the Head of Administration and General Affairs at Bank Majalengka, Perumda BPR Majalengka, Mrs. Lia Rosliyani, stated that the accounting information system is often hampered by errors in the information system or the occurrence of human error so that the performance of the accounting information system is less than optimal. If an error occurs in the accounting information

system, all branches of Bank Majalengka Perumda BPR Majalengka will be hampered in their transactions. Branch financial report data will also be hampered in being deposited with the center. If the branch is late in depositing financial report data, it will hinder the center in preparing consolidated reports. In line with the current TAM (Technology Acceptance Model) phenomenon, there are many internal company information system users who feel dissatisfied with the performance of the accounting information system, thereby hampering the financial reports that will be made by the company (Diponegoro & Ilham, 2023).

The performance of an accounting information system is the level of success of the system according to its function in producing the information needed to achieve certain goals. Accounting information system performance shows the level of success of an information system in terms of users which can be measured by the satisfaction of accounting information system users and accounting information system users (Diponegoro & Ilham, 2023). So the good and bad performance of an accounting information system can be seen through user satisfaction and use of the accounting information system itself (Permana & Suryana, 2020).

A company must assess the performance of its accounting information system to help successfully develop the accounting information system itself, so that it can provide added value to the company (Soares, 2015). The level of success of a system can be seen from the satisfaction of system users and system users (Ardiwinata & Sujana, 2019). Accounting information systems can also be an assessment in improving company performance.

Education and training programs for users will produce the ability to identify information requirements and truth as well as limitations of information systems and relevant capabilities to improve performance (Indrayani, 2022). Research conducted by Kadek Dian Indrayani (2022) and Ardiwinata & Sujana, (2019) stated that education and training programs have a significant positive effect on information system performance. So, the more companies hold education and training programs for users of accounting information systems, the performance of accounting information systems will improve. Meanwhile, according to Dwi Pamungkas Wijayanto and Wahyono (2018), education and training programs have no effect on the performance of accounting information systems.

Involvement of accounting information system users is an assignment and activity carried out during the information system development process (Diponegoro & Ilham, 2023). Research conducted by Ananda et al., (2023) and Ardiwinata & Sujana (2019), states that the involvement of accounting information system users is positive and significant on the performance of accounting information systems. So, the more often users are involved in the accounting information system, it will certainly improve the performance of the accounting information system itself. Meanwhile, according to Raden Ajeng Dhea Nur Safitri, Romi Ilham (2023) stated that the involvement of users of the accounting information system has no effect on the performance of the information system.

Personal technical ability in using information systems in a company shows the ease of identifying data, accessing data and presenting the data. Personal engineering abilities include system design techniques related to systems, computerization, and system models (Indrayani, 2022). Research conducted by Kadek Dian Indrayani (2022), Wiyoga & Putra, (2022) states that personal technical abilities have a significant positive effect on the performance of accounting information systems. So, the higher the user's personal information system technical ability, the greater the performance of the accounting information system. Meanwhile, according to Raden Ajeng Dhea Nur Safitri, Romi Ilham (2023) stated that personal technical ability has no effect on information system performance.

Based on the explanation explained above, there are inconsistent research results. So researchers are interested in compiling this research with independent variables, namely education and training programs, user involvement, personal technical abilities. These can influence information system performance as dependent variables. So the title of this research is "The Influence of Education and

Training Programs, User Involvement and Personal Technical Ability on the Performance of Accounting Information Systems".

LITERATURE REVIEW, FRAMEWORK AND HYPOTHESIS

Education and Training Program

According to Safitri & Dwiana Putra, (2021) the education and training program here is training organized by the company to introduce the system to its employees. Education and training programs, users can gain the ability to identify their information requirements and the seriousness and limitations of accounting information systems and this ability can lead to improved performance of accounting information systems.

According to Pratiwi et al, (2020) Training is an effort to develop human resources and not only increase knowledge, but also improve work skills, thereby increasing work productivity. The performance of accounting information systems will be higher if user training programs are introduced. This aims to reduce the number of errors in the operation of accounting information system applications. With training, users can gain the ability to identify information requirements and have an impact on improving the performance of accounting information systems.

According to Dwi, (2018) system user training and education programs are programs organized by companies to introduce the system to their employees. Training and education programs are defined as programs held to improve skills or provide users with understanding of the accounting information system used by those users.

The user education and training program is a formal effort to learn more deeply about accounting information system knowledge. So that the more education and training provided to system users, the performance of the accounting information system will improve, because the diversity of individual abilities in running and adapting to the system makes education and training important before an accounting information system is implemented (Nurdin & Sitti , 2023).

According to Irmayani (2021), user education and training programs are measured using 2 statement items, the measurement indicators used include: 1) Readiness of education and training programs, namely the willingness of education and training programs held by the company can be seen from a number of factors that reflect the company's commitment. on the development of the accounting information system used. 2) Benefits from user education and training programs, namely the benefits of education and training programs for users of accounting information systems held by companies that can have a positive impact on users and make it easier to complete work.

User Involvement

User involvement is the mental and emotional involvement of people in group situations that encourages them to contribute to group goals. The dimension or indicator of user involvement is the opinion that user involvement in system development provides direct assurance of both user satisfaction and system use (Kuntadi & Pramukty, 2023).

User involvement is the participation of users in the process of developing a system which is measured as a form of activity that has been carried out by users in terms of designing and developing an information system in a company. The role of users is also emphasized in the information system design process and also the steps that must be implemented so that company goals can be achieved optimally. The more frequently users are involved in the accounting information system, the performance of the accounting information system itself will certainly improve (Ananda et al., 2023).

According to Irmayani (2021), the indicators used to measure user involvement are: 1) The participation of each part in building the system is an important aspect in developing an accounting information system. This participation can include various departments and parties involved in developing accounting information systems. 2) Development proposal, is a plan to improve or develop an accounting information system, be it a product or process in the system. It is often used by companies to achieve certain goals. 3) Contribution of ideas or thoughts to the system, this refers to the contribution of thoughts or ideas that can improve or develop an accounting information system. Contributions of ideas can come from various parties involved, such as users of accounting information systems. 4) Sense of ownership of the system, refers to the level of involvement and attachment of accounting information system users to the system. When users feel they own the system, they will tend to be more committed, caring and responsible for the success or results of the system. 5) Maintaining information systems, is a process that involves steps to protect, maintain and manage information systems, especially accounting, so that they continue to operate efficiently, safely and in accordance with company needs.

Personal Technical Abilities

Personal technical ability is the ability to use it to complete tasks. The higher the user's personal information system technical abilities, the greater the performance of the accounting information system. So that users increasingly use existing accounting information systems to complete their tasks and can increase user satisfaction with the accounting information system used by the company (Masithoh, 2018).

According to Manikka (2022), the personal technical abilities of information system users play an important role in developing information systems in order to obtain accurate planning reports. Good personal technical skills will encourage users to use information systems so that information system performance will increase. This shows that employees who use the system must have abilities that are appropriate to the information system used.

According to Kharisma and Juliarsa (2017) information system users who have the ability to operate a system in a company will improve the performance of the information system. Of course, if the user of the information system does not have the ability to operate the system it will not operate optimally. The more the system user's abilities increase, the more skilled the user will become in using the system. These skills will encourage increased performance of existing accounting information systems.

According to Irmayani (2021), the indicators used to measure personal technical abilities are: 1) The abilities of the user. Refers to the skills, knowledge and capacity of users using a system, device or application. The user's ability is greatly influenced by the level of experience and training in the technology. 2) User's technical abilities. Refers to the technical skills and understanding possessed by users in using technology, especially systems. The user's technical capabilities depend on the user's education, training and technical experience.

Accounting Information System Performance

According to Putu Agus Satria (2019) Performance is the quality and quantity of an individual or group's work output (output) in a particular activity which is caused by natural abilities or abilities obtained from the learning process and the desire to excel. Performance can be viewed as a process or result of work. Performance is a process of how work takes place to achieve work results, but work is also performance. Performance implies a description of the level of achievement of an activity in a certain period. Performance in a company is the answer to the success or failure of the company's goals that have been set (Alchan et al., 2016).

Performance is a representation of the level of achievement in implementing an activity in a certain period. The success of an accounting information system is reflected in the results of the performance

assessment. Companies will produce higher performance if supported by high performance accounting information systems. The information released is very important by a system, because information is the output of an organization that is used by several parties in making decisions. The performance of an accounting information system aims to provide a representation of whether a system has operated according to its objectives and provided results as required. Performance also aims to evaluate development which focuses on system maintenance, changes within certain periods, and to document decisions if there are improvements (Artanaya and Yadnyana, 2016).

Accounting information system performance is a company's assessment of the implementation of the accounting information system used to achieve company goals by presenting effective and accurate accounting information. Benchmarks for accounting information system performance can be assessed based on two measures, namely user satisfaction and use of the information system (Patebong, 2023).

According to J. Abelo (2021), the indicators used to measure accounting information system performance are: 1) User satisfaction. Shows how far users are satisfied and trust the accounting information system provided to meet user needs. 2) Use of information systems. Shows frequency of use and willingness to use accounting information systems.

Based on the study above, the conceptual framework in this research can be described as a research paradigm as follows:

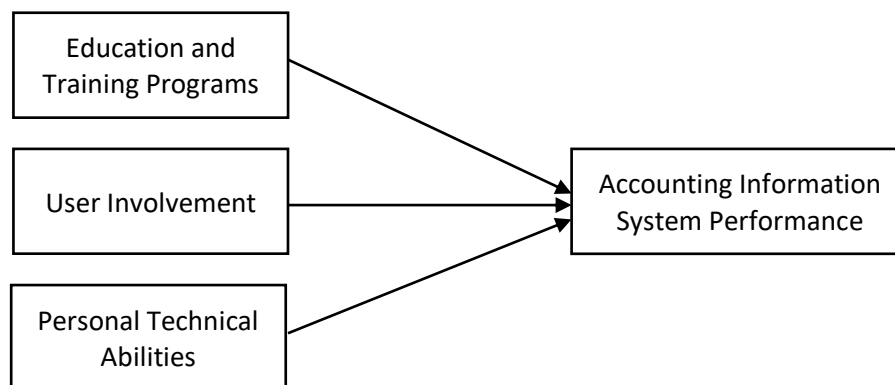


Figure 1. Research Paradigm

Research Hypothesis

Based on the framework above, the research hypothesis can be formulated as follows:

H1: Education and Training Programs influence the Performance of Accounting Information Systems

H2: User involvement influences accounting information system performance

H3: Personal technical abilities influence the performance of accounting information systems

METHODS

The method used in this research is the survey method. The survey method is a method of data collection techniques and data analysis in the form of opinions from the subjects studied (respondents) in the form of questionnaires in the form of statements. The research that will be carried out uses descriptive and verification analysis methods. The population in this study is 138 employees of Bank Majalengka, determining The research sample used a nonprobability sampling technique with a purposive sampling method. The sample used was 48 Bank Majalengka employees who used an accounting

information system. The analytical method used in this research is multiple linear regression analysis and hypothesis testing with the help of SPSS version 26 software.

RESULTS AND DISCUSSION

Result

Normality Test

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution or not. The normality test in this study used the SPSS version 26 application, using the Kolmogorov-Smirnov (K-S) test, the histogram graph and P-Plot graph can be seen as follows:

Table 1. Result of Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.90613587
Most Extreme Differences	Absolute	.107
	Positive	.098
	Negative	-.107
Test Statistic		.107
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: SPSS 26 output, 2024.

Based on table 1 above, it is known that the Kolmogorov-Smirnov value obtained is equal to the probability or Asymp. Sig (2-tailed) is $0.200 > 0.05$. So it can be concluded that the residual value is normally distributed or the normality test is fulfilled.

Multiple Regression Analysis

Multiple linear regression analysis is used to estimate the value of variable Y based on the value of variable X and estimate the change in variable Y for each unit change in variable X.

Table 2. Result of Multiple Regression Analysis
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.868	2.164		-.401	.690
	Program_Pendidikan_dan_Pelatihan	.375	.117	.212	3.212	.002
	Keterlibatan_Pemakai	.130	.134	.074	.974	.335
	Kemampuan_Teknik_Personal	1.555	.112	.818	13.830	.000

a. Dependent Variable: Kinerja_Sistem_Informasi_Akuntansi

Source: SPSS 26 output, 2024

Based on the results of the analysis in table 4 above, it can be seen that the multiple regression equation in this study is as follows:

$$Y = a + b_1 + X_1 + b_2 X_2 + b_3 X_3 + b_3 X_3 + e$$

$$Y = -0,868 + 0,375X_1 + 0.130X_2 + 1.555X_3 + e$$

From the equation above, it can be concluded that:

1. A constant value of -0.868 means that if education and training programs, user involvement and personal technical abilities are equal to zero (0), then the performance of the accounting information system will decrease.
2. The regression coefficient value for education and training programs is 0.375 and has a positive sign, this means that every increase in education and training programs will improve the performance of the accounting information system. Conversely, any reduction in education and training programs will reduce the performance of the accounting information system. Assuming other variables are constant/fixed.
3. The regression coefficient value for user involvement is 0.130 and has a positive sign, this means that every increase in user involvement will increase the performance of the accounting information system. Conversely, any decrease in user involvement will reduce the performance of the accounting information system. Assuming other variables are constant/fixed.
4. The regression coefficient value of personal technical ability is 1.555 and has a positive sign, this means that every increase in personal technical ability will improve the performance of the accounting information system. Conversely, any decrease in personal technical abilities will reduce the performance of the accounting information system. Assuming other variables are constant/fixed.
5. The residual error value means that there are other variables that cause errors in predictions in this research on sample data.

Coefficient of Determination Analysis

Determination analysis in multiple linear regression is used to determine the percentage contribution of the influence of the independent variables together on the dependent variable.

Table 3. Coefficient of Determination Analysis Result

Model		Coefficients ^a		
		Zero-order	Partial	Part
1	(Constant)			
	Education and Training Programs	0.421	0.436	0.158
	User Involvement	0.306	0.145	0.048
	Personal Technical Abilities	0.812	0.902	0.678

a. Dependent Variable: Accounting Information System Performance

Source: SPSS 26 output, 2024

1. Education and Training Program Variables

Based on the table 3 above, to calculate the contribution of the education and training program variable, it is 0.421. Next, the following calculations are carried out:

$$\begin{aligned} K_d &= r^2 \times 100\% \\ &= (0,421)^2 \times 100\% \\ &= 17,72\% . \end{aligned}$$

Thus, based on these calculations, it can be concluded that the ability of the Education and Training Program variable (X1) to explain constant changes (contribution) to Accounting Information System Performance (Y) is 17.72%.

2. User Involvement Variable

Based on table 3 above, to calculate the contribution of the User Involvement variable, it is 0.306. Next, the following calculations are carried out:

$$\begin{aligned} K_d &= r^2 \times 100\% \\ &= (0,306)^2 \times 100\% \\ &= 9,36\% \end{aligned}$$

Thus, based on these calculations, it can be concluded that the ability of the User Involvement variable (X2) to explain constant changes (contribution) to Accounting Information System Performance (Y) is 9.36%.

3. Personal Technical Ability Variable

Based on table 3 above, to calculate the contribution of the Personal Technical Ability variable, it is 0.812. Next, the following calculations are carried out:

$$\begin{aligned} K_d &= r^2 \times 100\% \\ &= (0,812)^2 \times 100\% \\ &= 65,93\% \end{aligned}$$

Based on table 3 above, to calculate the contribution of the Personal Technical Ability variable, it is 0.812. Next, the following calculations are carried out:

Hypothesis Test (t test)

The t test is used to test the hypothesis partially to show the influence of each independent variable individually on the dependent variable (Ghozali, 2018:96), namely to see whether the Education and Training Program Variables, User Involvement and Personal Technical Ability have an effect on Accounting Information System Performance. The t test results can be seen in table 2, namely the Coefficients^a table.

Based on the table above, it can be seen that the education and training program has a t-statistics of 3.212 and a t-table of 2.015 with a significance level of 5%, so t-statistics is $3.212 > t\text{-table } 2.015$ and the significance value is $0.002 < 0.05$, so H_0 is rejected and H_a is accepted. This means that education and training programs have a significant effect on the performance of accounting information systems, thus the first hypothesis can be proven true.

Based on the table above, it can be seen that user involvement has a t-statistics value of 0.974 and t-table of 2.015 with a significance level of 5%, so t-statistics is $0.974 < t\text{-table } 2.015$ and the significance value is $0.335 > 0.05$, so H_0 is accepted and H_a is rejected. This means that user involvement does not have a significant effect on the performance of the accounting information system, thus the second hypothesis cannot be proven true.

Based on the table above, it can be seen that personal technical ability has a t-statistics of 13.830 and a t-table of 2.015 with a significance level of 5%, so t-statistics is $13.830 > t\text{-table } 2.015$ and the

significance value is $0.000 < 0.05$, so H_0 is rejected and H_a is accepted. This means that personal technical abilities have a significant effect on the performance of accounting information systems, thus the third hypothesis can be proven true. Based on the hypothesis test, a two-party test curve is used as follows:

Discussion

The Influence of Education and Training Programs on Accounting Information System Performance

The results of this research analysis show that education and training programs have a significant effect on the performance of the accounting information system at Bank Majalengka. This means that the first hypothesis is accepted, so it can be concluded that education and training programs have a significant effect on the performance of accounting information systems.

The results of this research are consistent with the research of Kadek Dian Indriyani (2022) who conducted research on education and training programs affecting the performance of accounting information systems because education and training programs are defined as formal efforts for the purpose of transferring accounting information system knowledge which is required to include concepts, technical abilities.

, organizational abilities and knowledge of accounting information systems. Apart from that, holding education and training programs for users is to make users more satisfied and will use the system that has been mastered properly and correctly.

Research conducted by Nurdin Natan and Sitti Marwa (2023) stated that education and training programs influence the performance of accounting information systems because this shows that education and training programs held by companies will improve employee performance and can increase abilities and understanding of accounting information systems. better so that it will improve the performance of the accounting information system. However, the results of Dwi Pamungkas's research (2018) show that education and training programs have no effect on information system performance.

The results of this research are also in line with the Technology Acceptance Model (TAM) theory of education and training programs held in implementing accounting information systems, companies can increase employee acceptance of technology. Good education and training can increase employee confidence in accounting information systems.

According to researchers, education and training programs have a significant effect on the performance of accounting information systems because the education and training programs held by Bank Majalengka are able to help employees know how to run accounting information systems and gain new experiences after participating in education and training programs and improve the quality of employees in running information systems. accountancy. So the more Majalengka Banks hold education and training programs, the performance of the accounting information system at Majalengka Bank will improve.

The Effect of User Involvement on Accounting Information System Performance

The results of this research analysis show that user involvement does not have a significant effect on the performance of the accounting information system at Bank Majalengka. This means that the second hypothesis is rejected, so it can be concluded that user involvement has no significant effect on the performance of the accounting information system.

These results are consistent with research conducted by Raden Ajeng Dhea Nur Safitri, Romi Ilham (2023) that user involvement does not have a significant effect on the performance of accounting information systems because the large number of users must be balanced with the ability to adapt to the system, so that it is not just using the system, but must understand the development of the system used so that it will actually have an impact on the performance of the accounting information system. Research conducted by Alchan et al., (2016) stated that user involvement does not have a significant effect on the performance of accounting information systems because only some system users are involved in the

system development process. However, the results of this research are not consistent with research conducted by Ananda et al (2023) which states that user involvement has a significant effect on the performance of accounting information systems.

The results of this research are not in line with the Technology Acceptance Model (TAM) which explains that an accounting information system will not produce information for the company if system users are not involved.

According to researchers, user involvement does not have a significant effect on the performance of the accounting information system because there are Bank Majalengka employees who do not understand system development well, employees only use the system to complete their work without paying further attention to the performance and shortcomings or advantages of the existing system so whether it exists or not. User involvement in developing the accounting information system will not have an impact or influence on the performance of the accounting information system at Bank Majalengka.

The Influence of Personal Technical Ability on Accounting Information System Performance

The results of this research analysis show that personal technical abilities have a significant effect on the performance of the accounting information system at Bank Majalengka. This means that the third hypothesis is accepted, so it can be concluded that personal technical abilities have a significant effect on the performance of accounting information systems.

The results of this research are consistent with research conducted by Kadek Dian Indriyani (2022) who said that personal technical abilities have a significant effect on the performance of accounting information systems because employees who handle accounting information systems are mostly accounting graduates and have experience so that the performance of accounting information systems can increase.

Research conducted by Nurdin Natan and Sitti Marwa (2023) stated that personal technical abilities have a significant effect on the performance of accounting information systems because employees' ability and understanding in applying applications and practicing accounting information systems is good so that employees' technical abilities will improve the performance of accounting information systems. . However, it is inconsistent with research conducted by Raden Ajeng Dhea Nur Safitri, Romi Ilham (2023) which stated that personal technical abilities have no effect on the performance of accounting information systems.

The results of this research are also in line with the Technology Acceptance Model (TAM) which states that users believe that using this system will improve their performance, where personal technical abilities can improve the performance of the accounting information system.

According to researchers, personal technical abilities have a significant influence on the performance of accounting information systems because Bank Majalengka employees have the ability to run accounting information systems and often operate system applications to complete their work and easily adapt to the progress and development of accounting information systems. So the more personal technical abilities increase, the performance of the accounting information system will improve.

CONCLUSION

Based on the results of research and discussions that have been carried out with employees at Bank Majalengka Perumda BPR Majalengka regarding the influence of education and training programs, user involvement and personal technical abilities on the performance of accounting information systems, as well as looking at data analysis, the researchers draw conclusions, namely: 1) Program education and training have a significant effect on the performance of accounting information systems. This means that the more Majalengka Banks hold education and training programs, the performance of the accounting information system at Majalengka Bank will improve. 2) User involvement does not have a significant

effect on the performance of the accounting information system. This means that whether or not there is user involvement in developing the accounting information system will not have an impact or influence on the performance of the accounting information system at Bank Majalengka. 3) Personal technical abilities have a significant effect on the performance of accounting information systems. This means that as personal technical abilities increase, the performance of the accounting information system will improve.

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