ABSTRACT

This research has purpose to examine factors influencing an institution’s accounting implementation/performance. Implementation of the institution’s accounting system is assessed by user’s satisfaction and the system utilization itself. User’s participation, education and training as well support from top management are considered influencing institution’s accounting system implementation. Institution’s accounting system plays an important role for government’s institution in realizing financial accountability. So it very important for government’s institution to recognize factors influencing toward implementation of institution’s accounting system in order to minimize the failure in institution’s accounting system development.

This research uses primary data collected through questionnaires distributed to respondents. Population in this research are all government’s employees in financial division assigned at Ministry of Social Affairs of Republic of Indonesia in Jakarta and West Java, with samples collected randomly of 105 individuals.

Method employed in this research is Multiple Regression used to examine significance of correlation between user’s participation, support from top management and education and training with institution’s accounting system implementation.

Based on result of analysis it is known that level of user’s participation, education and training as well as support of top management have influence to implementation of Institution’s Accounting System.

Keywords: user participation, user training, top management support, accounting implementation system and user satisfaction.