

ABSTRACT

This research is aimed to determine the effect of top management support and reliance in the accounting information system technology to individual performance and Ease of Use as a moderating variable. Sampling was purposive sampling method. Samples were obtained were 112 respondents part employee accounting or financial services company in the city of Yogyakarta and Sleman. Respondents were asked to complete a questionnaire that was given in the form of a questionnaire.

The questionnaire was tested with reliability test and validity test. The next testing of classical assumptions covers multicollinearity test, the normality test and heteroscedasticity test. Test hypothesis in this research using a multiple linear regression test by using the *Moderate Regression Analysis* (MRA) or test the interaction with the program *Statistical Package for Social Sciences* (SPSS) version 15.0 *for windows evaluation*.

The results showed that top management support does not effect on individual's performance. reliance in the accounting information system technology affects individual performance. Ease of use does not moderate the relationship of top management support above accounting information system technology to individual performance. Ease of use moderate the relationship of trust over the accounting information system technology to individual performance.

Keywords: top management support, trust, accounting information systems technology, individual performance and ease of use.