

The Impact Of Accounting Information Systems And Internal Control On Quality Local Government Financial Statements

Nishrina Atharrizka¹, Yayuk Nurjanah^{2*}

^{1,2}*Accounting Prigram, Institut Bisnis dan Informatika Kesatuan, Bogor, Indonesia*

**Corresponding author email: yuyanurjanah.yn@gmail.com*

Abstract (Times New Roman 10pt)

This research aims to examine the effect of accounting information systems and internal control systems on the quality of local government financial reports. The population in this study is the local government of Bogor City. The sample was obtained from the head of the subsection of finance, treasurer, and staff (48 respondents). The data was collected by distributing questionnaires to the respondents directly concerned. Technical analysis of the data used is multiple regression, t test, and F test with SPSS 15. The results of this study indicate that (1) the Accounting Information System (SIA) has no significant effect on the quality of financial reports, (2) the Internal Control System (SPI) has no significant effect on the quality of financial statements.

Keywords: Accounting Information System, Internal Control System, Quality of Local Government Financial Reports.

Selected References (Times New Roman 10pt), (5 references)