

***The Effect of Accounting Information System Utilization on the Quality of
Financial Statements
(Case Study at BPKAD Jember Regency)***

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ABSTRACT

This study aims to analyze the effect of accounting understanding and the use of accounting information systems on the quality of financial reports in the Regional Financial and Asset Management Agency of Jember Regency. This research using quantitative methods with research instruments using questionnaires. The population in this study was 71, the sampling technique used purposive sampling. In this study, samples were taken from as many as 33 employees. Data analysis techniques using simple linear regression analysis where utilization accounting information system as an independent variable while report quality finance as the dependent variable. The results of the study indicate partially the variables of accounting information system utilization had a significant effect on the quality of financial statements

Keywords: *Utilization of Accounting Information Systems, Quality of Financial Reports*