

**THE EFFECT OF USING ACCOUNTING INFORMATION SYSTEMS  
(AIS) ON THE QUALITY OF REPORTS FINANCIAL REPORTS OF  
REGIONAL GOVERNMENT OF JEMBER DISTRICT  
(Study on Regional Apparatus Organizations in Jember Regency)**  
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***ABSTRACT***

*The purpose of this study was to analyze and explain the effect of using an accounting information system (AIS) on the quality of the local government's financial reports in Jember Regency. The method in this study used quantitative research while the data collection procedure in this study used a questionnaire using a five Likert scale. Methods of data analysis and hypothesis testing used in this study are validity, reliability, classical assumption, simple linear regression analysis, and hypothesis. The results of this study indicate that the use of the Accounting Information System (AIS) has a significant effect on the quality of the local government's financial reports in Jember Regency.*

***Keywords*** : *Utilization of Accounting Information Systems (AIS) and Quality of Regional Government Financial Reports.*