

The Influence of the Application of the Regional Financial Accounting System and the Internal Control System on the Quality of Financial Reports in Probolinggo Municipal Regional Apparatus Organizations

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ABSTRACT

This study aims to analyze and explain the influence of the implementation of regional financial accounting systems and internal control systems on the quality of financial reports in regional apparatus organizations in Probolinggo City. This research is a quantitative research. The population of this study is all employees in 34 regional apparatus organizations (OPD) in Probolinggo City. The sampling technique for this study used a purposive sampling method, with limitations on offices and agencies so that a sample of 20 OPDs was obtained with a total of 60 respondents. The source of this research data is primary data obtained from distributing questionnaires. Data analysis used multiple linear regression analysis, with the IBM SPSS application. The results showed that the application of the regional financial accounting system and internal control system had a significant effect on the quality of financial reports in Probolinggo City OPD.

Keywords: *Regional Financial Accounting Systems, Internal Control Systems, Quality of Financial Reports*