

The Influence of Accounting Systems and Internal Control Systems on the Quality of Financial Reports (A Study on Orgaizational in Jember Regency)

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ABSTRACT

The purpose of this research is to: 1) analyze the effect of the accounting system (X1) on the quality of financial reports (Y) across all departments in Jember Regency; 2) analyze the effect of the internal control system (X2) on the quality of financial reports (Y) across all departments in Jember Regency; 3) analyze the effect of the accounting system (X1) and internal control system (X2) on the quality of financial reports (Y) across all departments in Jember Regency. The population for this study consists of all regional apparatus organizations in Jember Regency, totaling 51 respondents, with a sample of 3 individuals from each department, including the head of the department, financial staff, and administrative staff. The data used are primary and secondary, and the analysis technique employed is linear regression. The results indicate that the financial accounting system (X1) has a significant partial effect on the quality of financial reports (Y) across all departments in Jember Regency, as shown by the t-test analysis with a significance value of 0.010, which is less than 0.05. The internal control system (X2) also has a significant effect on the quality of financial reports (Y) across all departments in Jember Regency, with a t-test significance value of 0.010, which is less than 0.05. Additionally, both the financial accounting system (X1) and the internal control system (X2) have a significant effect on the quality of financial reports (Y) across all departments in Jember Regency, as indicated by the F-test analysis with a probability value of 0.000, which is less than the significance level of 0.05.

Keywords : *Accounting System, Internal Control System, and Quality of Financial Reports*