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APAKAH PEMAHAMAN SISTEM INFORMASI AKUNTASI PENENTU KUALITAS LAPORAN KEUANGAN ?

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Abstract

The purpose of this study is to obtain empirical evidence whether understanding and utilization of accounting information systems affect the quality of financial reporting. Multiple linear regression analysis was used as the method. 41 employees from 10 BAZNAS agencies throughout the province of South Sumatra were sampled in this study. The results showed that the understanding of the accounting information system was not a determinant of the quality of the financial statements produced by BAZNAS, while the use of the accounting information system had an impact on the quality of the financial statements of BAZNAS.

Abstrak