

## **ABSTRAK**

Penelitian ini dilakukan dengan tujuan menganalisis pengaruh secara parsial Sistem Informasi Akuntansi dan Pengendalian Internal Pemerintah terhadap Kualitas Laporan Keuangan pada dinas-dinas pemerintah Kabupaten Bandung Barat.

Analisis ststistik yang digunakan dalam penelitian ini adalah uji normalitas, uji multikolinieritas, uji heteroskedastisitas, analisis korelasi, analisis regresi, dan analisis koefisien determinasi. Pengolahan data dibantu dengan menggunakan *Software SPSS IBM Statistics 25.*

Berdasarkan hasil penelitian yang telah dilakukan Sistem Informasi Akuntansi dan Pengendalian Internal Pemerintah berpengaruh positif signifikan terhadap kualitas Laporan Keuangan.

**Kata Kunci :** Sistem Informasi Akuntansi, Pengendalian Internal Pemerintah dan Kualitas Laporan Keuangan.

## **ABSTRACT**

*This study aims to analyze the partial influence of accounting information systems and government internal controls on the quality of financial reports in the offices of the West Bandung regency government. The sample used in this study was all accounting staff in the offices of the western Bandung regency government. The research method used is descriptive and verification method. Data collection techniques carried out were field research with research instruments using questionnaires distributed to all accounting staff in the offices of the West Bandung regency government.*

*The statistical analysis used in this study was normality test, multicollinearity test, heteroscedasticity test, correlation analysis, regression analysis and coefficient of determination analysis. Data processing is assisted by using IBM Statistics 25 Software SPSS.*

*Based on the results of research conducted by the Accounting Information System and the Government's Internal Control, it has a significant positive effect on the quality of the Financial Statements.*

**Keywords:** Accounting Information System, Government Internal Control and Quality of Financial Statements.