ABSTRACT

Incapability in using accounting information is one of the factors that led to the failure of SMEs in developing their business. This study examines the Influence (of) Accounting Information System on Internal Control and Implication to Financial Reporting Quality Case Study of SMEs .

On This research used primary data in the form of distributed questioners to respondents) by SMEs entrepreneurs in the area of Cimahi City. The sampling method using sample random sampling amounted to 42 owner or manager of the company. Using the validity and reliability testing as a measure of research. Statistical test path analysis was performed using software of SPSS Statistics version 4.25

The results of this study indicate that the accounting information system significant effect on the Internal Control with great of influence 82,0% and internal control positive significant effect on the quality of the financial statements with the influence of 72,6%.

Keywords: Accounting Information System, Internal Control, Financial Reporting Quality