

Aminatuz Zahroh 14 321 010, **Pengaruh Kualitas Informasi Akuntansi dan Pengetahuan Akuntansi Terhadap Kualitas Informasi Akuntansi**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli, 2018.

### **Abstraksi**

Penelitian ini bertujuan untuk menganalisis Pengaruh Kualitas Sistem Informasi dan Pengetahuan Akuntansi Terhadap Kualitas Informasi Akuntansi. Penelitian ini dilakukan dengan penyebaran kuisioner untuk mendapatkan sampel yang sesuai dengan *purposive sampling*. Jumlah sampel yang didapat sebanyak 55. Pengambilan sampel di perusahaan kawasan Industri Gresik (KIG). Pengujian dilakukan dengan menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa variabel kualitas sistem informasi akuntansi berpengaruh terhadap kualitas informasi akuntansi, sedangkan pengetahuan akuntansi tidak berpengaruh terhadap kualitas informasi akuntansi. Sedangkan variabel kualitas sistem informasi akuntansi berpengaruh terhadap *perceived ease of use*, pengetahuan akuntansi tidak berpengaruh terhadap *perceived ease of use* dan pengaruh *perceived ease of use* berpengaruh terhadap kualitas informasi akuntansi.

Kata kunci : *Kualitas Sistem Informasi Akuntansi, Pengetahuan Akuntansi, Perceived ease of use, Kualitas Informasi Akuntansi.*

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#### Abstract

*This study aims to analyze the Effect of Quality of Information Systems and Accounting Knowledge of Accounting Information Quality. This study was conducted by distributing questionnaires to obtain samples in accordance with predetermined criteria. The number of samples obtained as many as 55. Sampling in Gresik Industrial Estate (KIG). Testing is done by using multiple linear regression analysis. The results showed that the variable quality of accounting information systems affect the quality of accounting information. while accounting knowledge does not affect the quality of accounting information. While the variable quality of accounting information system effect on perceived ease of use. accounting knowledge does not affect perceived ease of use and influence perceived ease of use affect the quality of accounting information.*

*Key words: Quality Accounting Information System, Knowledge Accounting, Perceived ease of use, Quality Accounting Information.*