

ABSTRACT

Information quality improvement of financial statements, generated by ministries and agencies since the financial management reforms initiated in 2003, has demonstrated the existence of the government's efforts to reform the accounting information system in order to result in financial statements that are transparent and accountable. The Improvement of information quality can be shown by increasing number of ministries and agencies who have derived Unqualified Opinion (WTP) from BPK-RI for their financial statements from 2006 to 2011. This research aimed to examine whether there is a significant influence of management commitment and quality data quality on accounting information systems, management commitment to data quality, and accounting information systems to information quality.

The population's research were SAKPA operators under KPPN Makassar II's region. Respondents totaled 195 operators who were listed in KPPN Makassar II. Questionnaires distributed through KPPN Makassar II and by email addresses. Data were analyzed using Path Analysis with IBM SPSS 21.0.

The results of Path Analysis show that management commitment and quality of data affect the accounting information system partially and simultaneously. Management commitment affects the data quality, and accounting information systems affect the quality of information.

Keywords : SAKPA, Management Commitment, Data Quality, Accounting Information System, Information Quality, Path Analysis