

## Determinants of Accounting Information Systems Quality in Sharia Insurance Companies

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### ***ABSTRACT***

*The purpose of this study is to examine whether the quality of Accounting Information System affects the quality of accounting information in Islamic insurance companies in Indonesia. The research population is 59 sharia insurance companies in Indonesia, analyzed using descriptive statistics and PLS-structural equation modeling (PLS-SEM). The result shows that in Islamic insurance companies in Indonesia, top management support and user competency had a significant effect on the quality of accounting information systems. Meanwhile, the organizational culture has no significant effect on the quality of accounting information systems. The quality of accounting information systems also has a significant effect on the quality of accounting information. The study concludes that the accounting information system has not reached the expectation because the support of top management has not been maximized and user competence is still inadequate. Likewise, the accounting information produced is not qualified yet due to the low quality of the accounting information system.*

**Keywords:** *Top Management Support, User Competence, Organizational Culture, Accounting Information System*

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