

**PENGARUH LAMA USAHA, BUDAYA ORGANISASI, TEKNOLOGI
INFORMASI, DAN *TAX PLANNING* TERHADAP KUALITAS LAPORAN
KEUANGAN UMKM DI KABUPATEN BULELENG**

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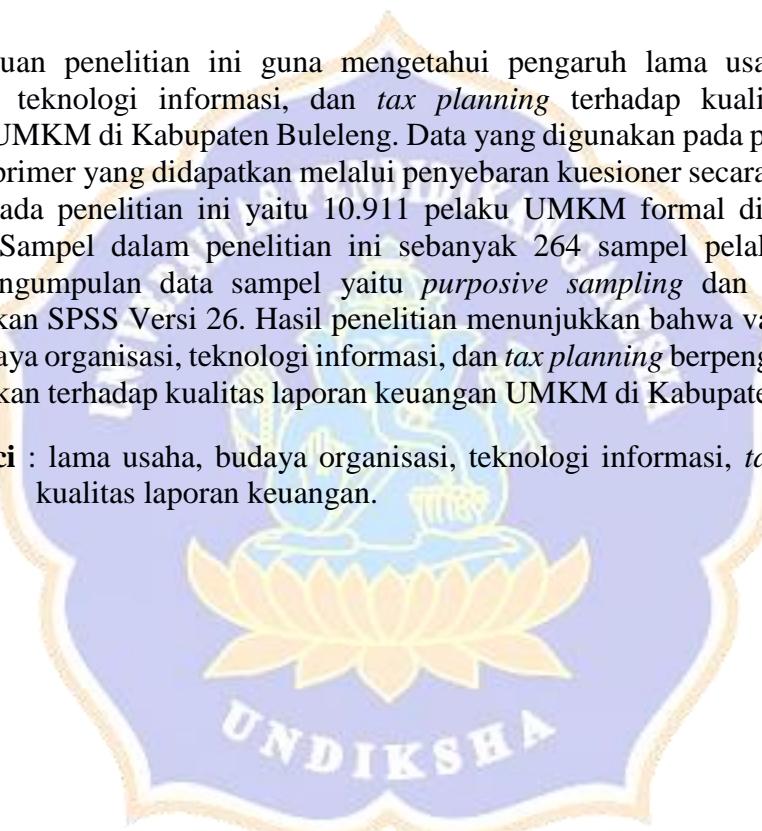
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ABSTRAK

Tujuan penelitian ini guna mengetahui pengaruh lama usaha, budaya organisasi, teknologi informasi, dan *tax planning* terhadap kualitas laporan keuangan UMKM di Kabupaten Buleleng. Data yang digunakan pada penelitian ini yaitu data primer yang didapatkan melalui penyebaran kuesioner secara terstruktur. Populasi pada penelitian ini yaitu 10.911 pelaku UMKM formal di Kabupaten Buleleng. Sampel dalam penelitian ini sebanyak 264 sampel pelaku UMKM. Teknik pengumpulan data sampel yaitu *purposive sampling* dan data diolah menggunakan SPSS Versi 26. Hasil penelitian menunjukkan bahwa variabel lama usaha, budaya organisasi, teknologi informasi, dan *tax planning* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan UMKM di Kabupaten Buleleng.

Kata kunci : lama usaha, budaya organisasi, teknologi informasi, *tax planning*, kualitas laporan keuangan.



**THE INFLUENCE OF BUSINESS LENGTH, ORGANIZATIONAL
CULTURE, INFORMATION TECHNOLOGY, AND TAX PLANNING ON
THE QUALITY OF MSME FINANCIAL REPORTS IN BULELENG
REGENCY**

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ABSTRACT

The purpose of this study was to determine the effect of business duration, organizational culture, information technology, and tax planning on the quality of MSME financial statements in Buleleng Regency. The data used in this study is primary data obtained through the distribution of questionnaires in a structured manner. The population in this study was 10,911 formal MSME actors in Buleleng Regency. The sample in this study was 264 samples of MSME actors. The sample data collection technique is purposive sampling and the data is processed using SPSS Version 26. The results showed that the variables of business length, organizational culture, information technology, and tax planning had a positive and significant effect on the quality of MSME financial reports in Buleleng Regency.

Keywords: *length of business, organizational culture, information technology, tax planning, quality of financial statements.*