

**PENGARUH TINGKAT PENDIDIKAN, SISTEM PENGENDALIAN
INTERNAL DAN PELATIHAN TERHADAP KUALITAS LAPORAN
KEUANGAN BUMDes (Studi kasus BUMDes di Kabupaten Buleleng)**

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ABSTRAK

Riset ini bersasaran guna mengidentifikasi imbas tingkat pendidikan, sistem pengendalian internal, dan pelatihan pada kualitas *financial statement* BUMDes di Kabupaten Buleleng. Berlandaskan impak observasi awal, periset mendapatkan keterangan masih beragam BUMDes yang mengimplementasikan kekeliruan pencatatan, lantas ada ketidakseimbangan (tidak *balance*) pada *financial statement* BUMDes. Hal itu dikarenakan tenaga kerja yang bertugas di bagian finansial bukan dari latar belakang edukasi akuntansi. Faktor lain yang berimbas pada yakni minimnya pembinaan pada tenaga kerja imbas jarang diikut sertakan dalam pelatihan dan masih ada tenaga kerja yang tugasnya merangkap, lantas keberadaan keterlambatan penyelesaian. Hal itu didukung dengan keterangan yang didapat dari Dinas Pemberdayaan Rakyat Desa masih beragam BUMDes yang terlambat mengumpulkan *financial statement*. Metode riset yang diaplikasikan yakni metode riset kuantitatif dengan statistik primer yang didapat dari statistik kuesioner yang ditaksir mengaplikasikan skala likert. Populasi riset ini yakni seluruh tenaga kerja BUMDes di Kabupaten Buleleng. Teknik pengambilan sampel yang diaplikasikan pada riset ini yakni *purposive sampling* dengan total informan 60 informan. Teknik analisis statistik yang diaplikasikan yakni uji regresi linear berganda yang ditaksir dengan bantuan program SPSS versi 25.0. impak riset ini mengutarakan (1) Tingkat pendidikan berimbas positif bermakna dan simultan pada kualitas laporan keuangan, (2) Sistem Pengendalian Internal berimbas positif bermakna dan simultan pada kualitas laporan keuangan, dan (3) Pelatihan berimbas positif bermakna dan simultan pada kualitas laporan keuangan. Berlandaskan impak yang sudah diuraikan, lantas saran pada riset ini yakni bagi periset selanjutnya, BUMDes di Kabupaten Buleleng bisa juga menaikkan kualitas *financial statement* bukan hanya dengan memperhatikan faktor tingkat pendidikan, sistem pengendalian intenal, dan pelatihan, imbas imbas ketiga faktor itu pada kualitas *financial statement* pada BUMDes di Kabupaten Buleleng hanya 68,0%, masih ada 32,0% lagi faktor-faktor lain yang mesti diperhatikan guna bisa menaikkan kualitas *financial statement* misalnya pengalaman kerja, pefungsian teknologi keterangan, kualitas SDM dan lain-lain.

Kata kunci: kualitas laporan keuangan, tingkat pendidikan, sistem pengendalian internal, pelatihan.

THE INFLUENCE OF LEVEL OF EDUCATION, INTERNAL CONTROL SYSTEM AND TRAINING ON THE QUALITY OF BUMDes FINANCIAL REPORTS (Case study of BUMDes in Buleleng Regency)

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ABSTRACT

This research aims to identify the effect of education level, internal control systems, and training on the quality of BUMDes financial statements in Buleleng Regency. Based on the impact of initial observations, the researchers obtained information that there were still various BUMDes that implemented recording errors, then there was an imbalance (unbalance) in BUMDes' financial statements. This is because the workforce in charge of the financial section is not from an accounting education background. Another factor that has an impact is the lack of guidance on the impact workforce is rarely included in training and there are still workers whose duties are concurrent, then there is a delay in completion. This is supported by information obtained from the Village People's Empowerment Service, there are still various BUMDes that are late in submitting financial statements. The research method used is a quantitative research method with primary statistics obtained from questionnaire statistics which are estimated using a Likert scale. The population of this research is all BUMDes workers in Buleleng Regency. The sampling technique used in this research was purposive sampling with a total of 60 informants. The statistical analysis technique applied was multiple linear regression tests which were estimated with the help of the SPSS version 25.0 program. The impact of this research states (1) The level of education has a significant and simultaneous positive impact on the quality of financial reports, (2) the Internal Control System has a significant and simultaneous positive impact on the quality of financial reports, and (3) Training has a significant and simultaneous positive impact on the quality of financial reports. Based on the impacts that have been described, then the suggestion for this research is that for future researchers, BUMDes in Buleleng Regency can also improve the quality of financial statements not only by paying attention to the factors of level of education, internal control systems, and training, the impact of these three factors on the quality of financial statements for BUMDes in Buleleng Regency it is only 68.0%, there are still 32.0% other factors that must be considered in order to improve the quality of financial statements, for example work experience, the functioning of information technology, quality of human resources and others.

Keywords: *quality of financial reports, level of education, control system internals, training.*