

**PENGARUH SISTEM INFORMASI AKUNTANSI, PROFESIONALISME
DAN *CREATIVE ACCOUNTING* TERHADAP KUALITAS LAPORAN
KEUANGAN DENGAN KOMITMEN ORGANISASI SEBAGAI
PEMODERASI**

(Studi Pada Lembaga Perkreditan Desa Di Kecamatan Sawan)

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ABSTRAK

Kualitas laporan keuangan merupakan hasil akhir dari proses kegiatan akuntansi atau suatu ringkasan dari transaksi keuangan. Dalam menentukan laporan keuangan yang berkualitas diperlukan keahlian khusus dalam bidang akuntansi. Penelitian ini bertujuan untuk mengetahuidan menganalisis pengaruh sistem informasi akuntansi, *creative accounting*, dan profesionalisme terhadap kualitas laporan keuangan dengan komitmen organisasi sebagai variabel pemoderasi secara parsial. *Grand theory* yang digunakan dalam penelitian ini adalah *agency theory* dan teori kegunaan keputusan. Jenis data yang digunakan yaitu data primer berupa kuisisioner yang disebarakan ke masing-masing LPD Se-Kecamatan Sawan. Penentuan sampel menggunakan metode *purposive sampling*. Sampel dalam penelitian ini sebanyak 18 LPD Se-Kecamatan Sawan dengan jumlah amatan sebanyak 54 data. Teknik analisis data yang digunakan dalam penelitian ini adalah uji asumsi klasik dan analisis regresi linier berganda. Hasil pengujian hipotesis menggunakan statistik t dan uji interaksi. Hasil uji statistik t dan uji interaksi menunjukkan bahwa variabel Sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, Profesionalisme berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, *Creative accounting* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, Komitmen organisasi dapat memperkuat hubungan sistem informasi akuntansi terhadap kualitas laporan keuangan, Komitmen organisasi dapat memperkuat hubungan profesionalisme terhadap kualitas laporan keuangan, dan Komitmen organisasi dapat memperkuat hubungan *creative accounting* terhadap kualitas laporan keuangan.

Kata Kunci : Sistem Informasi Akuntansi, *Creative Accounting*, Profesionalisme, Kualitas Laporan Keuangan, Komitmen Organisasi

**THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS,
PROFESSIONALISM AND CREATIVE ACCOUNTING ON THE QUALITY
OF FINANCIAL REPORTS WITH ORGANIZATIONAL COMMITMENT AS
A MODERATION**

(Study at Village Credit Institutions in Sawan District)

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ABSTRACT

In this case, the quality of financial reports is assessed as the final result obtained from carrying out accounting process activities. In carrying out the process of determining financial reports that can be assessed as having quality, special expertise in the field of accounting is very necessary. This activity aims to be used to find out and also analyze the influence that accounting information systems, creative accounting and professionalism have on the quality of financial reports with organizational commitment as a moderating variable with partial direction. The grand theories that support this activity are agency theory and decision usefulness theory. The type of data that also supports the results of this research activity is primary data in the form of a questionnaire distributed to each LPD in Sawan District. In carrying out the process of determining the number of sample data, purposive sampling was used with sample data from 18 LPDs in Sawan District with a total of 54 respondents. The data analysis techniques used in this activity include classical assumption tests and multiple linear regression analysis. Results of hypothesis testing using t statistics and also interaction tests. The results of this activity provide results, namely: (1) The accounting information system has a positive and significant influence on the quality of financial reports, (2) Professionalism has a positive and significant influence on the quality of financial reports, (3) Creative accounting has a meaningful influence positive and also significant on the quality of financial reports, (4) Organizational commitment is successful or able to strengthen the relationship of accounting information systems to the quality of financial reports, (5) Organizational commitment can strengthen the relationship of professionalism to the quality of financial reports and (6) Organizational commitment is successful or able to strengthen The relationship between creative accounting and the quality of financial reports.

Keywords: *accounting information systems; creative accounting; professionalism; quality of financial statements; organizational commitment*