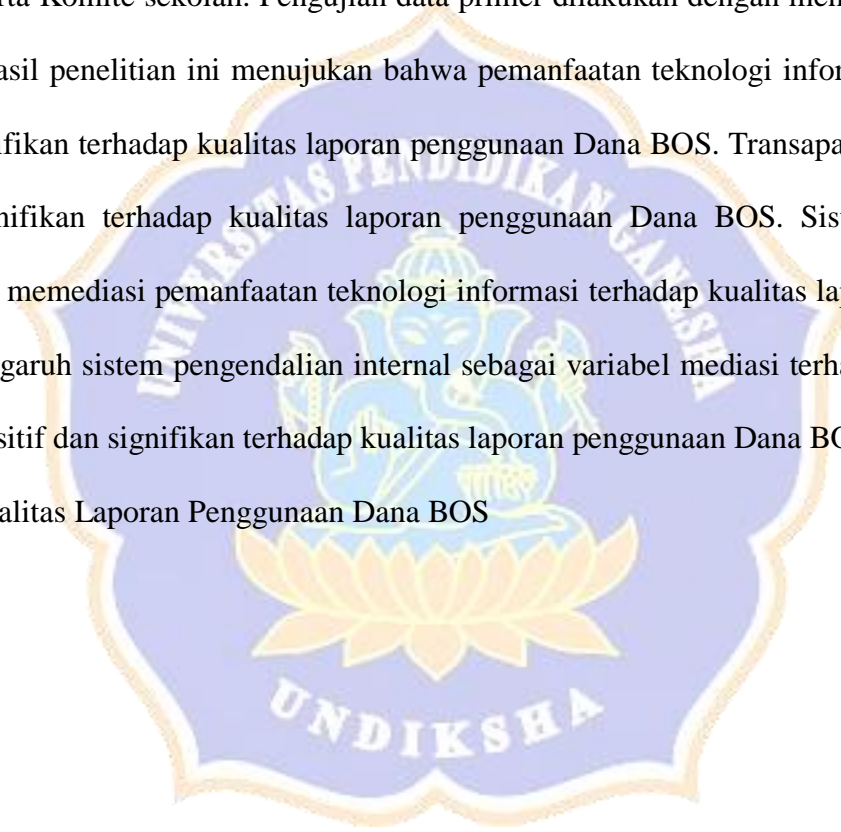


Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh sistem pengendalian internal terhadap pemanfaatan teknologi informasi dan transparansi terhadap kualitas laporan penggunaan Dana BOS. Populasi pada penelitian ini adalah Sekolah Menengah Atas (SMA) negeri penerima Dana BOS di Kabupaten Jember. Dari 8 SMA Negeri yang ada di Kabupaten Jember yaitu sebanyak 212 sampel yang terdiri dari Kepala Sekolah, bendahara BOS, Staf Tata Administrasi dan Staf Dewan Guru serta Komite sekolah. Pengujian data primer dilakukan dengan menggunakan aplikasi SmartPLS 3. Hasil penelitian ini menunjukkan bahwa pemanfaatan teknologi informasi berpengaruh positif dan signifikan terhadap kualitas laporan penggunaan Dana BOS. Transparansi berpengaruh positif dan signifikan terhadap kualitas laporan penggunaan Dana BOS. Sistem pengendalian internal mampu memediasi pemanfaatan teknologi informasi terhadap kualitas laporan penggunaan Dana BOS. Pengaruh sistem pengendalian internal sebagai variabel mediasi terhadap transparansi berpengaruh positif dan signifikan terhadap kualitas laporan penggunaan Dana BOS.

Kata kunci : Kualitas Laporan Penggunaan Dana BOS



Abstract

The purpose of this research was to determine the influence of the internal control system on the use of information technology and transparency on the quality of reports on the use of School Operational Assistance (BOS) Fund. The population in this study were Sekolah Menengah Atas (SMA) receiving School Operational Assistance (BOS) Fund in Jembrana Regency. Based on 8 schools in Jembrana Regency, there were 212 samples consisting of school principals, School Operational Assistance (BOS) treasurers, administrative staff and staff of the Teachers' Council and school committees. Primary data testing was obtained from using the Smart PLS 3 application. The research findings indicated that utilizing information technology has a beneficial and noteworthy impact on the quality of reports about the utilization of School Operational Assistance (BOS) Fund. Transparency positively and significantly impacted the quality of reports about the utilization of BOS funds. The internal control system successfully regulated the impact of information technology on the quality of School Operational Assistance (BOS) Fund reports. The internal control system positively and significantly impacted the openness of reporting on the utilization of School Operational Assistance (BOS) Fund.

Key Word : The quality of reports on the use of School Operational Assistance (BOS)