

**PENGARUH PEMAHAMAN AKUNTANSI, SISTEM INFORMASI  
AKUNTANSI, DAN FUNGSI DEWAN PENGAWAS TERHADAP  
KUALITAS LAPORAN KEUANGAN PADA BADAN USAHA  
MILIK DESA DI KECAMATAN BULELENG**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh secara parsial pemahaman akuntansi, sistem informasi akuntansi, dan fungsi dewan pengawas terhadap kualitas laporan keuangan BUM Desa di Kecamatan Buleleng. Penelitian ini termasuk dalam pendekatan kuantitatif dengan analisis regresi linear berganda. Populasi yang digunakan dalam penelitian ini adalah 12 BUM Desa di Kecamatan Buleleng. Dengan menggunakan teknik *purposive sampling* terdapat sejumlah 80 orang responden. Teknik pengumpulan data menggunakan kuesioner yang disebar kepada 80 orang, namun jumlah kuesioner yang kembali dan dapat diolah adalah 67 kuesioner. Data diolah menggunakan SPSS 26 *for Windows* meliputi statistik deskriptif, uji instrumen, uji asumsi klasik, dan uji hipotesis. Hasil penelitian menunjukkan bahwa: (1) pemahaman akuntansi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan; (2) sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan; (3) fungsi dewan pengawas tidak berpengaruh terhadap kualitas laporan keuangan.

**Kata kunci:** pemahaman akuntansi, sistem informasi akuntansi, fungsi dewan pengawas, kualitas laporan keuangan

***THE EFFECT OF ACCOUNTING UNDERSTANDING, ACCOUNTING  
INFORMATION SYSTEM, AND THE FUNCTIONS OF THE  
SUPERVISORY BOARD ON THE QUALITY OF FINANCIAL  
STATEMENTS IN VILLAGE-OWNED ENTERPRISES  
IN BULELENG DISTRICT***

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***ABSTRACT***

*This study aims to partially examine the effect of accounting understanding, accounting information system, and supervisory board functions on the quality of financial statements in Village-Owned Enterprises in Buleleng District. This research was included in a quantitative approach with multiple linear regression analysis techniques. The population used in this study was 12 Village-Owned Enterprises in Buleleng District. By using purposive sampling techniques, there were a total of 80 respondents. The data collection method used questionnaires distributed to 80 people, but the number of questionnaires that returned and could be processed was 67 questionnaires. Data processed using SPSS 26 for Windows includes descriptive statistics, instrument tests, classical assumption tests, and hypothesis tests. The results showed that: (1) accounting understanding has a positive and significant effect on the quality of financial statements; (2) accounting information system has a positive and significant effect on the quality of financial statements; (3) the function of the supervisory board does not affect the quality of financial statements.*

*Keywords: accounting understanding, accounting information systems, supervisory board functions, quality of financial statement*