PENGARUH KOMPETENSI SUMBER DAYA MANUSIA (SDM), PENERAPAN SISTEM INFORMASI AKUNTANSI, DAN PENGENDALIAN INTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN BADAN USAHA MILIK DESA (BUMDES) DI KECAMATAN DAWAN

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi sumber daya manusia, penerapan sistem informasi akuntansi, dan pengendalian internal terhadap kualitas laporan keuangan BUMDes di Kecamatan Dawan. Penelitian ini merupakan penelitian jenis kuantitatif dengan jumlah responden sebanyak 41 responden dari keseluruhan BUMDes di Kecamatan Dawan, sampel dipilih melalui metode *purposive sampling*. Metode pengumpulan data yang digunakan menggunakan kuesioner dengan skala likert. Data diolah dengan SPSS berupa uji statistik deskriptif, uji validitas, uji reliabilitas dan uji asumsi klasik. Selanjutnya dilakukan uji regresi linier berganda untuk mengevaluasi kelayakan model dan koefisien determinasi digunakan untuk menguji hipotesis. Hasil penelitian menunjukkan bahwa kompetensi sumber daya manusia, penerapan sistem informasi akuntansi, dan pengendalian internal berpengaruh positif dan signifikan terhadap kualitas laporan keuangan BUMDes di Kecamatan Dawan.

Kata kunci: Kompetensi Sumber Daya Manusia, Penerapan Sistem Informasi Akuntansi, dan Pengendalian Internal

THE INFLUENCE OF HUMAN RESOURCES (HR) COMPETENCIES, IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS, AND INTERNAL CONTROL ON THE QUALITY OF FINANCIAL REPORTING VILLAGE-OWNED ENTERPRISES (BUMDES) IN DAWAN DISTRICT

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ABSTRACT

The objective of this study is to assess the impact of human resource competence, the use of accounting information systems, and internal control on the quality of financial reports of BUMDes in Dawan District. This study used a quantitative research approach, including a total of 41 participants from all BUMDes in Dawan District. The sample was recruited using a purposive sampling technique. The data gathering technique used was a questionnaire using a Likert scale. The data underwent analysis using SPSS, including descriptive statistical tests, validity tests, reliability tests, and classical assumption tests. Next, a multiple linear regression test was carried out to evaluate the feasibility of the model and the coefficient of determination was used to test the hypothesis. The results of the research show that human resource competency, application of accounting information systems, and internal control have a positive and significant effect on the quality of BUMDes financial reports in Dawan District

Keywords*: Human Resources Competency, Implementation of Accounting Information Systems, and Internal Control*