

**PENGARUH PEMAHAMAN AKUNTANSI, PENGGUNAAN SISTEM
INFORMASI AKUNTANSI, DAN PENGENDALIAN INTERNAL
TERHADAP KUALITAS LAPORAN KEUANGAN**

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ABSTRAK

Penelitian ini bertujuan untuk menelusuri pengaruh pemahaman akuntansi, penggunaan sistem informasi akuntansi, dan pengendalian internal terhadap kualitas laporan keuangan BUMDes di Kecamatan Kubutambahan. Populasi yang dipakai dalam penelitian ini ialah semua BUMDes yang terdata ada di Kecamatan Kubutambahan dengan berhasil diperoleh data sebanyak 13 BUMDes. Metode penentuan sampel menggunakan teknik sampel jenuh, sehingga diperoleh sampel sebanyak 13 BUMDes dengan responden penelitian adalah ketua, sekretaris, bendahara, dan pengawas BUMDes di Kecamatan Kubutambahan sebanyak 52 orang. Penelitian ini memakai jenis data kuantitatif dengan sumber data primer. Pengumpulan data dilakukan dengan penyebaran kuesioner kepada pihak ketua, sekretaris, bendahara, dan pengawas BUMDes di Kecamatan Kubutambahan. Pengolahan data memakai bantuan program *IBM SPSS 26.0*. Hasil penelitian menunjukkan secara parsial dan simultan pemahaman akuntansi, penggunaan SIA, dan pengendalian internal berpengaruh positif terhadap kualitas laporan keuangan.

Kata-kata kunci: pemahaman akuntansi, penggunaan sistem informasi akuntansi, pengendalian internal, kualitas laporan keuangan.

***THE EFFECT OF ACCOUNTING UNDERSTANDING, USE OF
ACCOUNTING INFORMATION SYSTEMS, AND INTERNAL
CONTROL ON THE QUALITY OF FINANCIAL REPORTS***

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ABSTRACT

This study explores the influence of accounting understanding, use of accounting information systems, and internal control on the quality of BUMDes' financial reports in the Kubutambahan District. The population in this study was all BUMDes recorded in the Kubutambahan District, with data obtained from as many as 13 BUMDes. The sampling method used a saturated sample technique, so that a sample of 13 BUMDes was obtained, with the research respondents being the chairman, secretary, treasurer, and supervisor of BUMDes in Kubutambahan District, a total of 52 people. This study uses quantitative data types with primary data sources. Data was collected by distributing questionnaires to the chairman, secretary, treasurer, and supervisor of BUMDes in the Kubutambahan District. Data processing was done with the assistance of the IBM SPSS 26.0 program. The results of the study showed that partially and simultaneously accounting understanding, use of AIS, and internal control positively affected the quality of financial reports.

Keywords: accounting understanding, use of accounting information systems, internal control, quality of financial reports.