

**PENGARUH KUALITAS SUMBER DAYA MANUSIA DAN PENERAPAN
KEPMEDESA PDTT NO 136 TAHUN 2022 TERHADAP KUALITAS
LAPORAN KEUANGAN**

(Studi pada BUMDesa di Kecamatan Gerokgak, Seririt dan Banjar)

Oleh

Komang Dexi Suartana, NIM. 2117051198

Jurusan Akuntansi

ABSTRAK

Penelitian berupaya menelaah pengaruh mutu sumber daya manusia dan penerapan Kepmendesa PDTT Nomor 136 Tahun 2022 pada pelaporan keuangan BUM Desa. Populasi mencakup keseluruhan BUM Desa aktif di Kecamatan Gerokgak, Seririt, dan Banjar dengan jumlah responden sebanyak 136 orang yang terdiri atas Pengawas, Direktur, dan Bendahara BUM Desa, dengan mengaplikasikan sensus untuk mencari sampel. Metode memanfaatkan kuantitatif kausal, sedangkan data didapat dengan kuesioner yang sudah lolos validitas dan reliabilitasnya. Data dianalisis mengaplikasikan regresi linear berganda melalui pemanfaatan aplikasi SPSS.

Luaran kajian ini memperlihatkan mutu SDM berimbas positif dan signifikan kepada mutu pelaporan keuangan BUM Desa, ini mengartikan tingkat SDM yang kompeten akan berdampak lurus dengan keakuratan penyusunan pelaporan keuangan tersusun. Dilain sisi, Kepmendesa PDTT Nomor 136 Tahun 2022 juga memperlihatkan dampak baik dan signifikan kepada mutu pelaporan keuangan BUM Desa, dikarenakan penerapan regulasi tersebut mampu mendorong peningkatan akuntabilitas, transparansi, dan ketertiban dalam pengelolaan serta pelaporan keuangan BUM Desa. Oleh karenanya, peningkatan kapasitas SDM dan implementasi regulasi yang konsisten menjadi faktor krusial untuk menciptakan laporan keuangan BUM Desa yang bermutu dan bertanggungjawab.

Kata kunci: mutu SDM, KEPMENDESA, mutu laporan keuangan

**THE EFFECT OF HUMAN RESOURCE QUALITY AND THE
IMPLEMENTATION OF THE MINISTER OF VILLAGES,
DEVELOPMENT OF DISADVANTAGED REGIONS, AND
TRANSMIGRATION DECREE NUMBER 136 OF 2022 ON THE QUALITY
OF FINANCIAL STATEMENTS**

*(A Study of Village-Owned Enterprises (BUMDes) in Gerokgak, Seririt, and
Banjar Districts)*

By

Komang Dexi Suartana, NIM. 2117051198

Economics and Accounting Departement

ABSTRACT

This study aims to examine the effect of human resource quality and the implementation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Decree Number 136 of 2022 on the quality of financial statements of Village-Owned Enterprises (BUM Desa). The population consisted of all active BUM Desa in Gerokgak, Seririt, and Banjar Districts. A total of 136 respondents, comprising Supervisors, Directors, and Treasurers of BUM Desa, were selected using the census sampling technique. This study employed a causal quantitative research design. Data were collected through questionnaires that had met the validity and reliability requirements. The collected data were analyzed using multiple linear regression with the assistance of the Statistical Package for the Social Sciences (SPSS).

The results indicate that human resource quality has a positive and significant effect on the quality of BUM Desa financial statements. This finding implies that higher levels of human resource competence contribute to more accurate and reliable financial reporting. Furthermore, the implementation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Decree Number 136 of 2022 also has a positive and significant effect on the quality of BUM Desa financial statements. This is because the implementation of the regulation enhances accountability, transparency, and orderliness in the financial management and reporting practices of BUM Desa. Therefore, improving human resource capacity and ensuring the consistent implementation of the regulation are crucial factors in producing high-quality and accountable financial statements for BUM Desa.

Keywords: *human resource quality, Minister of Villages, Development of Disadvantaged Regions, and Transmigration Decree Number 136 of 2022, quality of financial statements.*