

DETERMINAN KETEPATAN PELAPORAN KEUANGAN PADA KOPERASI SERBA USAHA DI KABUPATEN BANGLI

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ABSTRAK

Penelitian ini dilakukan untuk meneliti pengaruh sistem pengendalian internal, kompetensi sumber daya manusia, pemanfaatan teknologi informasi, dan profitabilitas terhadap ketepatan pelaporan keuangan koperasi. Penelitian dilakukan pada Koperasi Serba Usaha di Kabupaten Bangli. Sampel dalam penelitian berjumlah 20 KSU dengan menggunakan teknik *purposive sampling*. Responden setiap KSU terdiri dari 4 orang yaitu ketua, bendahara, kasir dan pengawas koperasi itu. Teknik pengumpulan data dengan menyebar kuisisioner. Kemudian data dianalisis dengan analisis statistik deskriptif, uji asumsi klasik, dan analisis regresi linier berganda. Penyajian data dibantu dengan program *SPSS 20 for windows*. Penelitian menunjukkan hasil bahwa : sistem pengendalian internal, kompetensi sumber daya manusia, pemanfaatan teknologi informasi, dan profitabilitas berpengaruh positif terhadap ketepatan pelaporan keuangan KSU.

Kata Kunci : Ketepatan Pelaporan Keuangan, Sistem Pengendalian Internal, Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Profitabilitas.

DETERMINING THE ACCURACY OF FINANCIAL REPORTING IN SERBA BUSINESS COOPERATIVES IN BANGLI DISTRICT

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ABSTRACT

This research was conducted to examine the effect of internal control systems, human resource competence, use of information technology, and profitability on the accuracy of cooperative financial reporting. The research was conducted at the Multipurpose Cooperative in Bangli Regency. The sample in the study amounted to 20 KSU using purposive sampling technique. The respondents of each KSU consist of 4 people, namely the chairman, treasurer, cashier and supervisor of the cooperative. Data collection techniques by distributing questionnaires. Then the data were analyzed using descriptive statistical analysis, classical assumption test, and multiple linear regression analysis. Presentation of data was assisted by the SPSS 20 for windows program. The research shows that: the internal control system, human resource competence, the use of information technology, and profitability have a positive effect on the accuracy of KSU's financial reporting.

Keywords: *Accuracy of Financial Reporting, Internal Control System, Competence of Human Resources, Utilization of Information Technology, and Profitability.*