

**PENGARUH KUALITAS PELATIHAN, PEMANFAATAN TEKNOLOGI
INFORMASI DAN KOMITMEN ORGANISASI TERHADAP
KETERANDALAN PELAPORAN KEUANGAN PEMERINTAH DESA**

(Studi Kasus pada Desa se-Kabupaten Buleleng)

Oleh

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas pelatihan, pemanfaatan teknologi informasi dan komitmen organisasi terhadap keterandalan pelaporan keuangan pemerintah desa. Penelitian ini termasuk penelitian kuantitatif yang memperoleh data dari hasil kuesioner dengan skala *likert* sebagai alat ukurnya. Adapun populasi yang digunakan yaitu aparatur desa meliputi Kepala Desa, Sekretaris Desa, dan Kepala Urusan Keuangan se-Kabupaten Buleleng dengan jumlah total 387 perangkat desa. Teknik *simple random sampling* digunakan dalam mengambil sampel dengan total sampel 197 responden. Analisis data pada riset ini yaitu regresi linier berganda dibantu oleh *SPSS 24.0 for Windows*. Adapun penemuan hasil penelitian yaitu: (1) kualitas pelatihan berpengaruh positif terhadap keterandalan pelaporan keuangan pemerintah desa; (2) pemanfaatan teknologi informasi berpengaruh positif terhadap keterandalan pelaporan keuangan pemerintah desa; (3) komitmen organisasi berpengaruh positif terhadap keterandalan pelaporan keuangan pemerintah desa.

Kata kunci : kualitas pelatihan, pemanfaatan teknologi informasi, komitmen organisasi, keterandalan pelaporan keuangan

**THE EFFECT OF TRAINING QUALITY, UTILIZATION OF
INFORMATION TECHNOLOGY AND ORGANIZATIONAL
COMMITMENT TO THE RELIABILITY OF VILLAGE GOVERNMENT
FINANCIAL REPORTING**

(Case Study at Village in Buleleng Regency)

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ABSTRACT

This study aims to determine the effect of training quality, use of information technology, and organizational commitment to the reliability of village government financial reporting. This study uses a quantitative approach using a questionnaire which is measured using a Likert scale. The population in this study were village officials consisting of the Village Head, Village Secretary, and Head of Financial Affairs in Buleleng Regency with a total of 387 village officials. The sampling method in this study is simple random sampling technique with a total sample of 197 respondents. The data analysis technique in this study used multiple linear regression with the help of the SPSS 24.0 for Windows program. The results of this research that: (1) the quality of training has a positive effect on the reliability of village government financial reporting; (2) the use of information technology has a positive effect on the reliability of village government financial reporting; (3) organizational commitment has a positive effect on the reliability of village government financial reporting.

Keywords: *quality of training, utilization of information technology, organizational commitment, reliability of financial reporting*