

**PENGARUH PEMAHAMAN AKUNTANSI BERBASIS SAK-ETAP,
COMPUTER SELF-EFFICACY DAN KOMITMEN ORGANISASI
TERHADAP EFEKTIVITAS PELAPORAN KEUANGAN PADA
KOPERASI SIMPAN PINJAM DI KECAMATAN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman akuntansi berbasis SAK-ETAP, *computer self-efficacy* dan komitmen organisasi terhadap efektivitas pelaporan keuangan. Penelitian ini dilakukan dengan metode penelitian kuantitatif yaitu data primer yang diperoleh dari data kuesioner dan diukur menggunakan skala *likert*. Penelitian ini dilakukan pada Koperasi Simpan Pinjam di Kecamatan Buleleng. Metode penarikan sampel dilakukan dengan metode *purposive sampling*, diperoleh sampel sebanyak 16 Koperasi Simpan Pinjam yang masih aktif dengan jumlah responden pegawai Koperasi Simpan Pinjam sebanyak 48 orang. Analisis data dalam penelitian ini menggunakan analisis deskriptif, uji kualitas data, uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis dengan bantuan program SPSS *versi 24.0 for windows*.

Berdasarkan hasil analisis penelitian ini, hasil penelitian menunjukkan bahwa (1) pemahaman akuntansi berbasis SAK-ETAP berpengaruh positif dan signifikan terhadap efektivitas pelaporan keuangan, (2) *computer self-efficacy* berpengaruh positif dan signifikan terhadap efektivitas pelaporan keuangan, (3) komitmen organisasi berpengaruh positif dan signifikan terhadap efektivitas pelaporan keuangan.

Kata kunci: SAK-ETAP, *Computer self-efficacy*, Komitmen organisasi, Efektivitas Pelaporan Keuangan

THE EFFECT OF UNDERSTANDING OF ACCOUNTING BASED ON SAK-ETAP, COMPUTER SELF-EFFICACY AND ORGANIZATIONAL COMMITMENTS ON THE EFFECTIVENESS OF FINANCIAL REPORTING ON SAVE AND LOAN COOPERATIVES IN BULELENG DISTRICT

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Abstract

This study aims to determine the effect of accounting understanding based on SAK-ETAP, computer self-efficacy and organizational commitment on the effectiveness of financial reporting. This research was conducted with quantitative methods, namely primary data obtained from questionnaire data which was measured using a Likert scale. This research was conducted at the Savings and Loans Cooperative in Buleleng District. The sampling method was carried out by purposive sampling method, obtained a sample of 16 Savings and Loans Cooperatives that were still active with 48 employees of Savings and Loan Cooperatives as respondents. Data analysis in this study used descriptive analysis, data quality test, classical assumption test, multiple linear regression analysis, and hypothesis testing with the help of SPSS version 24.0 for windows.

Based on the results of the analysis of this study, the results showed that (1) understanding of accounting based on SAK-ETAP has a positive and significant effect on the effectiveness of financial reporting, (2) computer self-efficacy has a positive and significant effect on the effectiveness of financial reporting, (3) organizational commitment has an effect on the effectiveness of financial reporting, positive and significant on the effectiveness of financial reporting.

Keywords: SAK-ETAP, Computer self-efficacy, Organizational commitment, Effectiveness Financial Reporting