

**PENGARUH PERSEPSI PENGURUS, PEMAHAMAN PENGURUS, DAN
PERAN PEMERINTAH TERHADAP PELAPORAN KINERJA
KEUANGAN KOPERASI (Studi Kasus Pada Koperasi Se-Kabupaten
Buleleng)**

Oleh

Made Putri Puspita Sari, NIM 1717051001

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Riset ini dilaksanakan dengan tujuan mengetahui pengaruh persepsi pengurus, pemahaman pengurus dan peran pemerintah terhadap pelaporan kinerja keuangan. Populasi riset ini meliputi 392 pegawai dari bidang akuntansi pada koperasi di Kabupaten Buleleng. Sampel diambil dengan metodel proportional cluster sampling, maka sampel dari penelitian ini adalah 118 karyawan. Data terkumpul melalui kuesioner yang kemudian diolah dengan beberapa uji yang meliputi uji kualitas data yang terdiri dari uji validitas dan uji reliabilitas, uji statistik deskriptif, uji asumsi klasik yang terdiri dari pengujian normalitas, multikolinieritas, dan heteroskedastisitas, uji regresi linier berganda yang meliputi dari pengujian t dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa variabel persepsi pengurus (X1) berpengaruh positif terhadap pelaporan kinerja keuangan. Semakin tinggi persepsi pengurus maka semakin tinggi pula pelaporan kinerja keuangan. Tingginya persepsi pengurus terhadap pelaporan kinerja keuangan yakni mampu menghasilkan pelaporan kinerja koperasi yang semakin baik. Variabel pemahaman pengurus (X2) berpengaruh positif terhadap pelaporan kinerja keuangan. Pengurus koperasi memiliki pemahaman yang baik tentang standar akuntansi maka akan menjadi hal mudah untuk melakukan pelaporan kinerja koperasi. Tingginya pemahaman pengurus terhadap pelaporan kinerja keuangan yakni pelaporan kinerja yang dilakukan sesuai dengan prosedur dan aturan-aturan yang ada sehingga menghasilkan laporan yang akurat. Variabel peran pemerintah (X3) berpengaruh terhadap pelaporan kinerja keuangan. Adanya peran pemerintah yang baik akan membantu koperasi dalam berkegiatan akan melancarkan pelaporan kinerja koperasi. Dampaknya bagi organisasi adalah memperdalam pemahaman dari seluruh anggota koperasi mengenai peraturan-peraturan pengukuran kinerja yang berasal dari sosialisasi yang dilakukan dinas terkait.

Kata Kunci: persepsi pengurus, pemahaman pengurus, peran pemerintah, pelaporan kinerja keuangan koperasi

THE EFFECT OF MANAGEMENT'S PERCEPTION, MANAGEMENT'S UNDERSTANDING AND THE ROLE OF THE GOVERNMENT ON THE REPORTING OF THE COOPERATIVE'S FINANCIAL PERFORMANCE

By

**Made Putri Puspita Sari, NIM 1717051001
Department of Economic and Accounting**

ABSTRACT

This research was conducted with the aim of knowing the effect of the management's perception, management's understanding and the role of the government on financial performance reporting. The population of this research includes 392 employees from the accounting field at cooperatives in Buleleng Regency. The sample was taken using the proportional cluster sampling method, so the sample of this study was 118 employees. The data was collected through a questionnaire which was then processed with several tests which included data quality tests consisting of validity and reliability tests, descriptive statistical tests, classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity tests, multiple linear regression tests which included testing t and the coefficient of determination.

The results showed that the management perception variable (X1) had a positive effect on financial performance reporting. The higher the management's perception, the higher the financial performance reporting. The management's high perception of financial performance reporting is capable of producing better reporting of cooperative performance. The management understanding variable (X2) has a positive effect on financial performance reporting. Cooperative administrators have a good understanding of accounting standards, so it will be easy to report cooperative performance. The management has high understanding of financial performance reporting, namely performance reporting that is carried out in accordance with existing procedures and rules so as to produce accurate reports. The government's role variable (X3) has an effect on financial performance reporting. The existence of a good government role will help cooperatives in their activities and will launch cooperative performance reporting. The impact for the organization is to deepen the understanding of all cooperative members regarding the performance measurement regulations derived from the socialization carried out by the relevant agencies.

Keywords: management's perception, management's understanding, the role of government, reporting of cooperative financial performance