

**PENGARUH KUALITAS SUMBER DAYA MANUSIA, PENGAWASAN
KEUANGAN, DAN PENERAPAN SISTEM INFORMASI AKUNTANSI
TERHADAP KUALITAS LAPORAN KEUANGAN**

(STUDI PADA BUMDES SE-KECAMATAN GEROKGAK)

Oleh

Komang Eka Sri Lestari, NIM: 1717051302

Program Studi S1 Akuntansi

ABSTRAK

Penelitian ini dilakukan karena adanya permasalahan pada kualitas sumber daya manusia, pengawasan keuangan, dan penerapan sistem informasi akuntansi terhadap kualitas laporan keuangan.

Tujuan dilakukannya riset ini guna menguji pengaruh (1) Kualitas SDM bagi kualitas laporan keuangan pada BUMDes di Kecamatan Gerokgak; (2) Pengawasan keuangan bagi kualitas laporan keuangan pada BUMDes di Kecamatan Gerokgak; (3) Penerapan sistem informasi akuntansi bagi kualitas laporan keuangan pada BUMDes di Kecamatan Gerokgak; (4) Kualitas SDM pengawasan keuangan, dan penerapan SIA terhadap kualitas laporan keuangan pada BUMDes di Kecamatan Gerokgak. Metode penarikan sampel dengan purposive sampling dan teknik analisis data menggunakan uji statistic deskriptif, uji kualitas data, uji asumsi klasik, dan uji hipotesis.

Hasil penelitian yaitu : (1) Kualitas sumber daya manusia secara positif dan signifikan mempengaruhi kualitas laporan keuangan BUMDes di Kecamatan Gerokgak, (2) Pengawasan keuangan secara positif dan signifikan mempengaruhi kualitas laporan keuangan BUMDes di Kecamatan Gerokgak, (3) Penerapan sistem informasi akuntansi secara positif dan signifikan mempengaruhi kualitas laporan keuangan BUMDes di Kecamatan Gerokgak, (4) Kualitas sumber daya manusia, pengawasan keuangan, dan penerapan sistem informasi akuntansi secara positif dan signifikan mempengaruhi kualitas laporan keuangan BUMDes di Kecamatan Gerokgak.

Kata Kunci : BUMDes, Kualitas Sumber Daya Manusia, Pengawasan Keuangan, Penerapan Sistem Informasi Akuntansi, dan Kualitas Laporan Keuangan.

THE EFFECT OF QUALITY OF HUMAN RESOURCES, FINANCIAL SUPERVISION, AND APPLICATION OF ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF FINANCIAL STATEMENTS

(Study on BUMDes in Gerokgak District)

by

Komang Eka Sri Lestari, NIM: 1717051302

Department of Accountancy S1 Program

ABSTRACT

This research was conducted because of problems with the quality of human resources, financial supervision, and the application of accounting information systems to the quality of financial reports.

The purpose of this research is to examine the effect of (1) the quality of human resources on the quality of financial reports at BUMDes in Gerokgak District; (2) Financial supervision for the quality of financial reports at BUMDes in Gerokgak District; (3) Application of an accounting information system for the quality of financial reports at BUMDes in Gerokgak District; (4) The quality of human resources for financial supervision, and the application of SIA to the quality of financial reports at BUMDes in Gerokgak District. The sampling method was purposive sampling and data analysis techniques used descriptive statistical tests, data quality tests, classical assumption tests, and hypothesis testing.

The results of the study are: (1) The quality of human resources positively and significantly affects the quality of BUMDes financial reports in Gerokgak District, (2) Financial supervision positively and significantly affects the quality of BUMDes financial reports in Gerokgak District, (3) The application of accounting information systems in a comprehensive manner. positively and significantly affect the quality of BUMDes financial reports in Gerokgak District, (4) The quality of human resources, financial supervision, and application of accounting information systems positively and significantly affects the quality of BUMDes financial reports in Gerokgak District.

Keywords: *BUMDes, Quality of Human Resources, Financial Supervision, Implementation of Accounting Information Systems, and Quality of Financial Reports.*