

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh Kompetensi Sumber Daya Manusia, Pemahaman Akuntansi, Pemanfaatan Teknologi Informasi, dan Efektivitas Sistem Keuangan Desa (Siskeudes) terhadap Kualitas Laporan Keuangan Pemerintah Desa. Pengujian ini menggunakan Kualitas Laporan Keuangan Pemerintah Desa serbagai variabel dependen, serta variabel Kompetensi Sumber Daya Manusia, Pemahaman Akuntansi, Pemanfaatan Teknologi Informasi, dan Efektivitas Sistem Keuangan Desa (Siskeudes) sebagai variabel independen. Objek Penelitian ini adalah desa-desa yang ada di Kabupaten Kebumen. Sampel penelitian adalah 39 desa dengan responden kepala desa, sekretaris desa, bendahara desa, operator Sistem Keuangan Desa (Siskeudes) dan kepala seksi/kepala urusan. Penelitian ini menggunakan metode kuantitatif dengan pengambilan data primer, yaitu menggunakan kuesioner. Pengambilan sampel dengan cara *convenience sampling*. Berdasarkan proses penyebaran kuesioner diperoleh sampel 151 responden. Uji hipotesis pada penelitian ini menggunakan regresi linier berganda dengan menggunakan aplikasi *software SPSS v.15*. Hasil penelitian menunjukkan bahwa kompetensi sumber daya manusia tidak berpengaruh terhadap kualitas laporan keuangan pemerintah desa. Pemahaman akuntansi, pemanfaatan teknologi informasi dan efektivitas sistem keuangan desa (Siskeudes) berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah desa.

Kata kunci: Kompetensi Sumber Daya Manusia, Pemahaman Akuntansi, Pemanfaatan Teknologi Informasi, Efektivitas Sistem Keuangan Desa (Siskeudes) dan Kualitas Laporan Keuangan Pemerintah Desa.

ABSTRACT

This study aims to determine the effect of Human Resources Competence, Accounting Understanding, Utilization of Information Technology, and Effectiveness of the Village Financial System (Siskeudes) on the Quality of Village Government Financial Reports. This test uses the Quality of Village Government Financial Statements as the dependent variable, as well as the variables of Human Resource Competence, Accounting Understanding, Utilization of Information Technology, and Effectiveness of the Village Financial System (Siskeudes) as an independent variable. The object of this research is villages in Kebumen Regency. The research sample was 39 villages with respondents from the village head, village secretary, village treasurer, Village Financial System operators (Siskeudes) and section shief or head of affairs . This study uses quantitative methods with primary data collection, using a questionnaire. Sampling by convenience sampling. Based on the process of distributing questionnaires obtained a sample of 151 respondents. Hypothesis testing in this study uses multiple linear regression using the SPSS v.15 software application. The results showed that human resource competence does not affect the quality of the financial statements of the village government. Accounting understanding, utilization of information technology and effectiveness of the village financial system (Siskeudes) have positive and significant impact on the quality of village government financial reports.

Keywords: *Competence of Human Resources, Understanding of Accounting, Utilization of Information Technology, Effectiveness of the Village Financial System (Siskeudes) and Quality of Village Government Financial Reports.*