RINGKASAN

Penelitian ini berjudul **“Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi, dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan pada Kantor Desa di Kecamatan Kemranjen Kabupaten Banyumas”** yang bertujuan untuk menganalisis pengaruh secara parsial dan simultan variabel pemahaman akuntansi, pemanfaatan sistem informasi akuntansi, dan sistem pengendalian internal terhadap kualitas laporan keuangan desa di Kecamatan Kemranjen Kabupaten Banyumas.

Metode penelitian yang digunakan adalah metode kuantitatif dengan teknik pengumpulan data primer melalui penyebaran kuesioner kepada responden. Analisis data dilakukan menggunakan uji statistik dengan bantuan perangkat lunak SPSS. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik sampling jenuh, yaitu seluruh anggota populasi dijadikan sampel penelitian. Objek penelitian ini adalah perangkat desa yang terlibat dalam pengelolaan dan penyusunan laporan keuangan pada 15 desa di Kecamatan Kemranjen Kabupaten Banyumas. Sampel penelitian berjumlah 75 responden yang terdiri dari Kepala Desa, Sekretaris Desa, Kaur Keuangan, Kaur Tata Usaha/Umum, dan Kaur Perencanaan.

Hasil penelitian menunjukkan bahwa secara parsial variabel pemahaman akuntansi dan pemanfaatan sistem informasi akuntansi tidak berpengaruh terhadap kualitas laporan keuangan, sedangkan sistem pengendalian internal berpengaruh terhadap kualitas laporan keuangan. Secara simultan, pemahaman akuntansi, pemanfaatan sistem informasi akuntansi, dan sistem pengendalian internal berpengaruh terhadap kualitas laporan keuangan. Penelitian ini menunjukkan bahwa penerapan sistem pengendalian internal yang efektif menjadi faktor penting dalam meningkatkan kualitas laporan keuangan desa. Selain itu, secara bersama-sama ketiga variabel tersebut memberikan kontribusi dalam mewujudkan laporan keuangan yang berkualitas, transparan, dan akuntabel.

Kata Kunci: Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi, Sistem Pengendalian Internal, dan Kualitas Laporan Keuangan.

SUMMARY

*This research is entitled **"The Influence of Accounting Understanding, Utilization of Accounting Information Systems, and Internal Control Systems on the Quality of Financial Reports at Village Offices in Kemranjen District, Banyumas Regency"** which aims to analyze the partial and simultaneous influence of accounting understanding, utilization of accounting information systems, and internal control systems on the quality of village financial reports in Kemranjen District, Banyumas Regency.*

The research method used was a quantitative method with primary data collection techniques through distributing questionnaires to respondents. Data analysis was carried out using statistical tests with the assistance of SPSS software. The sampling technique used in this study was saturated sampling, where all members of the population were used as research samples. The objects of this research were village officials involved in managing and preparing financial reports in 15 villages in Kemranjen District, Banyumas Regency. The research sample consisted of 75 respondents, including Village Heads, Village Secretaries, Financial Affairs Heads, General Administration Affairs Heads, and Planning Affairs Heads.

The results showed that partially, accounting understanding and the utilization of accounting information systems had no effect on the quality of financial reports, while the internal control system had an effect on the quality of financial reports. Simultaneously, accounting understanding, utilization of accounting information systems, and internal control systems influenced the quality of financial reports. This study indicates that the implementation of an effective internal control system is an important factor in improving the quality of village financial reports. In addition, collectively these three variables contribute to realizing quality, transparent, and accountable financial reports.

Keywords: Accounting Understanding, Utilization of Accounting Information Systems, Internal Control Systems, and Quality of Financial Reports.