

ABSTRAK

Pengaruh Kompetensi Aparatur Desa dan Sistem pengendalian internal Terhadap Kualitas Laporan Keuangan (Survei pada Pemerintahan Desa di Kabupaten Tasikmalaya Periode 2025)

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Pengujian ini bertujuan untuk mengetahui tingkat kompetensi aparatur desa dan sistem pengendalian internal dan kualitas laporan keuangan, mengetahui hubungan kompetensi aparatur desa dan sistem pengendalian internal, dan untuk mengetahui pengaruh kompetensi aparatur desa, sistem pengendalian internal terhadap kualitas laporan keuangan di desa Kabupaten Tasikmalaya. Populasi penelitian adalah 351 desa dengan sampel 78 yang dipilih menggunakan rumus slovin, data dikumpulkan melalui kuisioner dan dianalisis dengan menggunakan data penelitian dianalisis menggunakan analisis statistic deskriptif dan analisis regeresi linier beganda untuk menguji pengaruh. Hasil dari pengujian menunjukkan bahwa keadaan ke tiga variabel tersebut baik dan variabel kompetensi aparatur desa dan sistem pengendalin internal memiliki pengaruh positif terhadap kualitas laporan keuangan di Kabupaten Tasikmalaya. Temuan ini menunjukkan bahwa semakin baik kompetensi aparatur desa dan penerapan sistem pengendalian internal pada desa, maka semakin baik pula kualitas laporan keuangan desa yang dihasilkan. Penelitian ini diharapkan dapat memberikan kontribusi praktis kepada pemerintah dalam meningkatkan kualitas lapoan keuangan melalui penguatan kompetensi aparatur desa dan penerapan sistem pengendalian internal secara berkelanjutan di bidang akuntansi sektor publik, khususnya pada pemerintahan desa.

Kata kunci : Kompetensi aparatur desa, sistem pengendalian internal, kualitas laporan keuangan

ABSTRACT

The Effect of village officials Competence and Internal Control System on the Quality of Village Financial

(A Survey of village Governments in Tasikmalaya Regency for the 2025)

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This study aims to determine the level of competence of village officials and internal control systems and the quality of financial reports, to determine the relationship between the competence of village officials and internal control systems, and to determine the effect of the competence of village officials and internal control systems on the quality of financial reports in villages in Tasikmalaya Regency. The research population consisted of 351 villages with a sample of 78 selected using the Slovin formula. Data were collected through questionnaires and analyzed using descriptive statistical analysis and multiple linear regression analysis to test the influence. The results of the testing show that the three variables are good and that the variables of village apparatus competence and internal control systems have a positive influence on the quality of financial reports in Tasikmalaya Regency. These findings indicate that the better the competence of the village apparatus and the implementation of internal control systems in the village, the better the quality of the village financial reports produced. This study is expected to provide practical contributions to the government in improving the quality of financial reports through strengthening the competence of village officials and the implementation of a sustainable internal control system in the field of public sector accounting, particularly in village administration.

Keywords: Village officials' competence, internal control system, financial report quality