

ABSTRAK

Skripsi dengan judul “Pengaruh Penerapan Standar Akuntansi Pemerintahan Berbasis Aplikasi Siskeudes, Kompetensi Sumber Daya Manusia, dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Dengan Akuntabilitas Sebagai Variabel Moderasi” ini ditulis Fidiyana Nur Lestari, 12403193204. Skripsi. Akuntansi Syariah. Fakultas Ekonomi dan Bisnis Islam. Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung. Pembimbing Dr. Lantip Susilowati, S.Pd., M.M.

Dengan adanya bencana non alam seperti covid-19 ini RKP desa berubah sesuai dengan terbaru bahwa dana untuk infrastruktur dialihkan menjadi kestabilan ekonomi masyarakat desa dijadikan dana bantuan langsung tunai dan untuk anggaran desa bagi hasil pajak serta retribusi daerah kedesa sudah pasti menurun dikarenakan kebijakan atas pembayaran pajak diturunkan sehingga berakibat kepada pendapatan desa. Dengan itu dana yang dikeluarkan pemerintah pusat untuk desa harus tersalurkan dengan baik dengan ditunjang dengan kualitas laporan keuangan desa yang memadai serta dapat dipertanggungjawabkan kebenarannya.

Metode yang digunakan dalam penelitian ini adalah pendekatan kuantitatif asosiatif. Teknik sampel yang digunakan *purpose sampling* dengan rumus slovin 5% maka dari 343 desa yang ada di Kabupaten Kediri diambil 185 desa yang dijadikan sampel penelitian ini. Analisis yang digunakan adalah analisis regresi linier berganda dan koefisien determinasi, serta pengujian hipotesis menggunakan uji F dan uji T dan menggunakan uji *moderated regression analysis* (MRA).

Hasil dari penelitian ini menunjukkan bahwa (1) penerapan standar akuntansi pemerintahan berbasis aplikasi siskeudes, kompetensi sumber daya manusia, dan sistem pengendalian intern secara simultan berpengaruh positif signifikan terhadap kualitas laporan keuangan (2) pengaruh penerapan standar akuntansi pemerintahan berbasis aplikasi siskeudes berpengaruh positif signifikan terhadap kualitas laporan keuangan (3) kompetensi sumber daya manusia berpengaruh positif signifikan terhadap kualitas laporan keuangan (4) sistem pengendalian intern berpengaruh positif signifikan terhadap kualitas laporan keuangan (5) penerapan standar akuntansi pemerintahan berbasis aplikasi siskeudes yang dimoderasi akuntabilitas berpengaruh positif signifikan terhadap kualitas laporan keuangan (6) kompetensi sumber daya manusia yang dimoderasi akuntabilitas berpengaruh positif signifikan terhadap kualitas laporan keuangan (7) sistem pengendalian intern yang dimoderasi akuntabilitas berpengaruh positif signifikan terhadap kualitas laporan keuangan.

Kata Kunci: Standar Akuntansi Pemerintahan berbasis Aplikasi Siskeudes, Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern. Laporan Keuangan, Akuntabilitas.

ABSTRACT

Thesis entitled "The Influence of Application of Siskeudes Application-Based Government Accounting Standards, Competence of Human Resources, and Internal Control Systems on the Quality of Financial Reports with Accountability as a Moderating Variable" was written by Fidiyana Nur Lestari, 12403193204. Thesis. Sharia Accounting. Faculty of Islamic Economics and Business. Sayyid Ali Rahmatullah State Islamic University Tulungagung. Advisor Dr. Lantip Susilowati, S.Pd., M.M.

With non-natural disasters such as Covid-19, the village RKP has changed according to the latest that funds for infrastructure have been diverted to stabilize the economy of the village community as direct cash assistance funds and for the village budget, tax sharing and retribution to the village have definitely decreased due to policies on tax payments lowered so as to affect village income. With this, the funds issued by the central government for villages must be properly channeled, supported by adequate quality village financial reports and the truth of which can be accounted for.

The method used in this study is an associative quantitative approach. The sampling technique used *purpose sampling* with the 5% slovin formula, from 343 villages in Kediri Regency, 185 villages were taken as samples for this study. The analysis used is multiple linear regression analysis and the coefficient of determination, as well as hypothesis testing using the F test and T test and using *test moderated regression analysis (MRA)*.

The results of this study indicate that (1) the application of government accounting standards based on the siskeudes application, human resource competencies, and the internal control system simultaneously have a significant positive effect on the quality of financial reports (2) the effect of applying government accounting standards based on the siskeudes application has a significant positive effect on quality of financial reports (3) competence of human resources has a significant positive effect on the quality of financial reports (4) the internal control system has a significant positive effect on the quality of financial reports (5) application of government accounting standards based on the siskeudes application moderated by accountability has a significant positive effect on the quality of financial reports (6) human resource competence moderated by accountability has a significant positive effect on the quality of financial reports (7) the internal control system moderated by accountability has a significant positive effect on the quality of financial reports.

Keywords: Siskeudes Application-based Government Accounting Standards, Human Resources Competency, Internal Control Systems. Financial Statements, Accountability.