ABSTRACT

Masjamilan Siregar, NIM 7221220010, The Influence of Internal Control Systems and Apparatus Competence on the Quality of Village Financial Statements with the Utilization of Information Technology as a Moderating Variable in South Labuhanbatu Regency. Undergraduate Thesis, Department of Accounting, Faculty of Economics and Business, Universitas Negeri Medan.

This study was conducted due to the existence of problems in the management and preparation of village financial statements that may affect the quality of financial reporting. The purpose of this study was to examine the influence of internal control systems and apparatus competence on the quality of village financial statements, with the utilization of information technology serving as a moderating variable in villages located in South Labuhanbatu Regency.

The population of this study consisted of all villages in South Labuhanbatu Regency. The sample comprised 41 villages with a total of 210 respondents selected using a purposive sampling technique. The data used were primary data collected through questionnaire distribution. Data analysis was conducted using descriptive statistics, measurement model testing (outer model), structural model testing (inner model), and hypothesis testing with the assistance of SmartPLS 4.1 statistical software.

The results indicate that the internal control system has a positive and significant effect on the quality of village financial statements. Apparatus competence also has a positive and significant effect on the quality of village financial statements. Furthermore, the utilization of information technology is able to moderate the effect of the internal control system on the quality of village financial statements. In addition, the utilization of information technology is also able to moderate the effect of apparatus competence on the quality of village financial statements.

Keywords: Internal Control System, Apparatus Competence, Information Technology Utilization, Quality of Village Financial Statements.

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ABSTRAK

Masjamilan Siregar, NIM 7221220010, Pengaruh Sistem Pengendalian Internal dan Kompetensi Aparatur Terhadap Kualitas Laporan Keuangan Desa Dengan Pemanfaatan Teknologi Informasi Sebagai Variabel Moderasi di Kabupaten Labuhanbatu Selatan. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan.

Penelitian ini dilakukan karena masih terdapat permasalahan dalam pengelolaan dan penyusunan laporan keuangan desa yang dapat memengaruhi kualitas laporan keuangan. Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian internal dan kompetensi aparatur terhadap kualitas laporan keuangan desa dengan pemanfaatan teknologi informasi sebagai variabel moderasi pada desa di Kabupaten Labuhanbatu Selatan.

Populasi penelitian adalah seluruh desa di Kabupaten Labuhanbatu Selatan. Sampel penelitian sebanyak 41 desa dengan jumlah responden 210 orang yang ditentukan menggunakan teknik purposive sampling. Data yang digunakan adalah data primer melalui penyebaran kuesioner. Teknik analisis data menggunakan statistik deskriptif, uji model pengukuran (*outer model*), uji model struktural (*inner model*), dan uji hipotesis menggunakan softwareuji statistic SmartPLS 4.1.

Hasil penelitian menunjukkan bahwa sistem pengendalian internal berpengaruh positif dan signifikan terhadap kualitas laporan keuangan desa. Kompetensi aparatur berpengaruh positif dan signifikan terhadap kualitas laporan keuangan desa. Pemanfaatan teknologi informasi mampu memoderasi pengaruh sistem pengendalian internal terhadap kualitas laporan keuangan desa. Selain itu, pemanfaatan teknologi informasi juga mampu memoderasi pengaruh kompetensi aparatur terhadap kualitas laporan keuangan desa.

Kata Kunci: Sistem Pengendalian Internal, Kompetensi Aparatur, Pemanfaatan Teknologi Informasi, Kualitas Laporan Keuangan Desa.

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