

ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh kompetensi sumber daya manusia (SDM) dan penerapan teknologi informasi (TI) terhadap kualitas laporan keuangan pada Badan Usaha Milik Desa (BUMDes) di Kecamatan Kadur, Kabupaten Pamekasan. Pendekatan yang digunakan adalah kuantitatif dengan metode regresi linier berganda guna menganalisis hubungan antarvariabel secara objektif. Data primer diperoleh melalui penyebaran kuesioner dan pelaksanaan wawancara kepada 48 pengelola BUMDes yang dipilih menggunakan teknik purposive sampling berdasarkan kriteria tertentu, antara lain memiliki masa kerja minimal satu tahun, pemahaman dasar terhadap TI, serta keterlibatan dalam proses penyusunan laporan keuangan. Analisis data dilakukan melalui uji validitas, uji reliabilitas, uji asumsi klasik, serta pengujian hipotesis menggunakan uji T, uji F, dan koefisien determinasi (R^2). Hasil penelitian menunjukkan bahwa kompetensi SDM dan penerapan TI berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, baik secara parsial maupun simultan. Nilai koefisien determinasi (R^2) sebesar 0,521 menunjukkan bahwa kedua variabel tersebut mampu menjelaskan 52,1% variasi kualitas laporan keuangan, sementara sisanya dipengaruhi oleh faktor lain di luar penelitian. Temuan ini menegaskan bahwa peningkatan kompetensi pengelola serta optimalisasi pemanfaatan teknologi informasi memiliki peran penting dalam menghasilkan laporan keuangan BUMDes yang akurat, transparan, dan dapat dipertanggungjawabkan.

Kata Kunci: Kompetensi SDM, Teknologi Informasi, Kualitas Laporan Keuangan, BUMDes

ABSTRACT

This study aims to examine the effect of human resource (HR) competency and information technology (IT) implementation on the quality of financial reports in Village-Owned Enterprises (BUMDes) in Kadur Subdistrict, Pamekasan Regency. A quantitative approach was used with multiple linear regression to analyze the relationship between variables objectively. Primary data were obtained through questionnaires and interviews with 48 BUMDes managers selected using purposive sampling based on certain criteria, including having at least one year of work experience, a basic understanding of IT, and involvement in the financial statement preparation process. Data analysis was conducted through validity testing, reliability testing, classical assumption testing, and hypothesis testing using the T-test, F-test, and coefficient of determination (R^2). The results showed that human resource competency and IT implementation had a positive and significant effect on the quality of financial reports, both partially and simultaneously. The coefficient of determination (R^2) value of 0.521 indicates that these two variables can explain 52.1% of the variation in financial report quality, while the rest is influenced by other factors outside the scope of this study. These findings confirm that improving the competence of managers and optimizing the use of information technology play an important role in producing accurate, transparent, and accountable BUMDes financial reports.

Keywords: *Human Resource Competency, Information Technology, Financial Statement Quality, BUMDes*