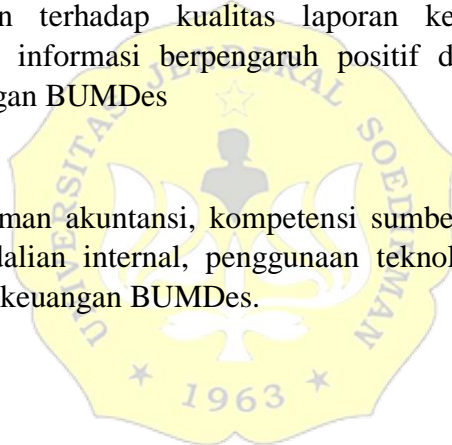


## RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman akuntansi, kompetensi sumber daya manusia, sistem pengendalian internal dan penggunaan teknologi informasi terhadap kualitas laporan keuangan Badan Usaha Milik Desa (BUMDes) di Kabupaten Tasikmalaya.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dengan menggunakan pendekatan survey. Teknik pengumpulan data dilakukan melalui data primer yaitu yang diperoleh dari hasil penyebaran kuisioner. Teknik analisis data yang digunakan adalah model regresi berganda dengan menggunakan *software* SPSS v.25. Hasil penelitian menunjukkan bahwa: (1) Pemahaman akuntansi tidak berpengaruh terhadap kualitas laporan keuangan BUMDes (2) Kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap kualitas laporan keuangan BUMDes (3) Sistem pengendalian internal berpengaruh positif dan signifikan terhadap kualitas laporan keuangan BUMDes (4) Penggunaan teknologi informasi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan BUMDes

Kata kunci: Pemahaman akuntansi, kompetensi sumber daya manusia, sistem pengendalian internal, penggunaan teknologi informasi, kualitas laporan keuangan BUMDes.



## **SUMMARY**

*This study aim to determine the impact of understanding of accounting, human resource competence, internal control system and the use if information technology to quality of the financial reports of Village Owned Enterprise (BUMDes) in Tasikmalaya Regency.*

*The method used in this research was descriptive method by using survey. Technique of collecting data was conducted through primary data obtained from questionnaire. The data analysis technique is multiple regression with SPSS 25 version. The result of this study are (1) The understansing of accounting has no effect to financial reports of Village Owned Enterprise (BUMDes); (2) Human resource competence has a positive and significant effect to financial reports of Village Owned Enterprise (BUMDes); (3) Internal control system has a positive and significant effect to financial reports of Village Owned Enterprise (BUMDes); and (4) The use of information technology has a positive and significant effect to financial reports of Village Owned Enterprise (BUMDes);*

*Keywords: Understanding of accounting, human resource competence, internal control system and the use if information technology, quality of the financial reports of Village Owned Enterprise (BUMDes)*

