ABSTRAK

Rika Safitri, 71220313029, Judul : Pengaruh Sistem Pengendalian Internal dan Kompetensi Pengelola Terhadap Kualitas Laporan Keuangan BUMDes dengan Teknologi Informasi Sebagai Variabel Moderasi (Studi Pada Kabupaten Karo). Dibimbing oleh : Lusi Elviani Rangkuti, S.E., M.Si, sebagai pembimbing I dan Mas'ut S.E., M.Si, sebagai pembimbing II. Skripsi : 2026

Hasil penelitian menunjukkan bahwa: (1) Sistem Pengendalian Internal berpengaruh positif dan signifikan terhadap Kualitas Laporan Keuangan BUMDes (t = 8,261; Sig. = 0,000); (2) Kompetensi Pengelola berpengaruh positif dan signifikan terhadap Kualitas Laporan Keuangan BUMDes (t = 8,188; Sig. = 0,000); (3) Teknologi Informasi terbukti memoderasi pengaruh SPI terhadap Kualitas Laporan Keuangan secara signifikan, namun bersifat quasi moderasi negatif atau memperlemah (t = -2,820; Sig. = 0,006), yang mengindikasikan bahwa adopsi teknologi yang masih terbatas belum mampu mengoptimalkan efektivitas SPI; (4) Teknologi Informasi tidak terbukti memoderasi pengaruh Kompetensi Pengelola terhadap Kualitas Laporan Keuangan (t = -0,996; Sig. = 0,321); dan (5) SPI dan Kompetensi Pengelola secara simultan berpengaruh signifikan terhadap Kualitas Laporan Keuangan (F = 62,705; Sig. = 0,000; R^2 = 0,551). Penambahan variabel moderasi TI meningkatkan kemampuan prediktif model menjadi R^2 = 0,663.

Temuan ini mengimplikasikan perlunya penguatan sistem pengendalian internal secara terpadu, peningkatan kompetensi pengelola melalui pelatihan akuntansi berkelanjutan, serta pengembangan adopsi teknologi informasi yang lebih terintegrasi di BUMDes Kabupaten Karo agar dapat memperkuat kualitas pelaporan keuangan desa secara menyeluruh.

Kata Kunci: **Sistem Pengendalian Internal, Kompetensi Pengelola, Teknologi Informasi, Kualitas Laporan Keuangan, BUMDes,** ***Moderated Regression Analysis.***

ABSTRACT

Rika Safitri, 71220313029, Title: The Effect of Internal Control Systems and Manager Competence on the Quality of BUMDes Financial Reports with Information Technology as a Moderating Variable (Study in Karo Regency). Supervised by: Lusi Elviani Rangkuti, S.E., M.Si, as Supervisor I and Mas'ut S.E., M.Si, as Supervisor II. Thesis: 2026

The results of the study indicate that: (1) the Internal Control System has a positive and significant effect on the Quality of BUMDes Financial Reports (t = 8.261; Sig. = 0.000); (2) Manager Competence has a positive and significant effect on the Quality of BUMDes Financial Reports (t = 8.188; Sig. = 0.000); (3) Information Technology is proven to moderate the effect of the Internal Control System on Financial Report Quality significantly, however it acts as a negative quasi-moderation, meaning it weakens the relationship (t = −2.820; Sig. = 0.006), indicating that the still-limited adoption of technology has not been able to optimize the effectiveness of the Internal Control System; (4) Information Technology is not proven to moderate the effect of Manager Competence on Financial Report Quality (t = −0.996; Sig. = 0.321); and (5) the Internal Control System and Manager Competence simultaneously have a significant effect on Financial Report Quality (F = 62.705; Sig. = 0.000; R^2 = 0.551). The addition of the IT moderating variable increases the predictive capability of the model to R^2 = 0.663.

These findings imply the need to strengthen the internal control system in an integrated manner, enhance manager competence through continuous accounting training, and develop more integrated information technology adoption in BUMDes across Karo Regency in order to comprehensively improve the quality of village financial reporting.

Keywords**: Internal Control System, Manager Competence, Information Technology, Quality of Financial Reports, BUMDes, Moderated Regression Analysis