

## **ABSTRAK**

Penelitian ini dimaksudkan untuk mengetahui Pengaruh Pengetahuan Akuntansi, Penerapan Sistem Keuangan Desa (SISKEUDES), dan Sistem Pengendalian Internal Pemeritah (SPIP) Terhadap Kualitas Laporan Keuangan Desa Pada Kecamatan Babakan Madang Dan Kecamatan Sukaraja Kabupaten Bogor. Penelitian ini menggunakan penelitian kuantitatif jenis penelitian asosiatif dengan teknik sampling Proposiv Sampling .dan pengumpulan data dilakukan dengan metode angket kuesioner yang disebarluaskan pada responden dan diolah dengan menggunakan IBM SPSS For Windows 26. Populasi penelitian ini adalah perangkat desa pada desa yang berada diwilayah Kecamatan Babakan Madang dan Kecamatan sukara Kabupaten Bogor dan sampel penelitian ini adalah 88 perangkat desa. Hasil penelitian ini menunjukkan bahwa (1) Pengetahuan Akuntansi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan desa (2) penerapan Sistem Keuangan Desa (SISKEUDES) berpengaruh positif dan signifikan terhadap kualitas laporan keuangan desa (3) Sistem pengendalian Internal Pemerintah (SPIP) berpengaruh positif dan signifikan terhadap kualitas laporan keuangan desa.

Kata Kunci : Pengetahuan Akuntansi, Penerapan Sistem Keuangan Desa (SISKEUDES), Sistem Pengendalian Internal Pemeritah (SPIP), Kualitas Laporan Keuangan Desa.

## **ABSTRACT**

This study aims to determine the effect of accounting knowledge, the application of the village financial system (SISKEUDES), and the government's internal control system (SPIP) on the quality of village financial reports in Sukaraja sub-district, Bogor district. This study uses a quantitative research type of associative research with Proposiv Sampling sampling technique and data collection is carried out using a questionnaire method that is distributed to respondents and processed using IBM SPSS For Windows 26. The population of this research is village officials in villages located in the Babakan Madang and Sukaraja sub-districts, Bogor Regency and the sample of this study was 88 village officials. The types of data are primary data and secondary data. The results of this study indicate that (1) accounting knowledge has a positive and significant effect on the quality of village financial reports (2) the application of the Village Financial System (SISKEUDES) has a positive and significant effect on the quality of village financial reports (3) the Government Internal Control System (SPIP) has a positive effect and significant to the quality of village financial reports.

**Keywords:** Accounting Knowledge, Implementation of Village Financial System (SISKEUDES), Government Internal Control System (SPIP), Quality of Village Financial Reports.