

## ABSTRAK

### **Pengaruh Perilaku Organisasi dan Kompetensi Aparat Desa Terhadap Kegunaan Sistem Informasi Akuntansi Keuangan Desa**

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Peranan desa yang semakin signifikan dalam pembangunan dan ekonomi negara membuat laporan keuangan desa memiliki peran penting dalam memastikan transparansi, akuntabilitas dan efektif dalam pengelolaan laporan keuangan. Siskeudes akan membantu para desa dalam membuat laporan keuangan yang lebih mudah dan kecil adanya resiko kesalahan dalam pelaporan keuangan. Lingkungan kerja akan mempengaruhi kinerja para aparatur desa dan penggunaan teknologi akan membantu para aparatur desa dalam menggunakan sistem informasi akuntansi keuangan desa. Penelitian ini bertujuan untuk mengetahui pengaruh perilaku organisasi dan kompetensi aparatur desa terhadap kegunaan Sistem Informasi Akuntansi keuangan desa.

Metode penelitian ini adalah metode kuantitatif. Data yang digunakan adalah data primer. Sampel yang digunakan sebanyak 33 responden yaitu kepala desa, sekretaris desa dan bendahara desa yang ada di 11 desa di Kecamatan Tombulu. Pengumpulan data menggunakan angket dengan skala *likert*.

Hasil penelitian ini menunjukkan bahwa secara parsial variabel perilaku organisasi (X1) tidak berpengaruh signifikan terhadap kegunaan sistem informasi akuntansi keuangan desa (Y) sedangkan variabel kompetensi aparatur desa (X2) berpengaruh signifikan terhadap kegunaan sistem informasi akuntansi keuangan desa (Y). Secara simultan perilaku organisasi dan kompetensi aparatur desa berpengaruh signifikan terhadap kegunaan sistem akuntansi informasi keuangan desa.

**Kata Kunci:** *Sistem Informasi Akuntansi, Perilaku Organisasi, Kompetensi Aparat Desa.*

## ABSTRACT

### **The Influence of Organizational Behavior and Village Officials' Competence on the Usefulness of the Village Financial Accounting Information System**

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The increasingly significant role of villages in national development and the economy has made village financial reports crucial in ensuring transparency, accountability, and effectiveness in financial management. The Village Financial System (Siskeudes) assists village officials in preparing financial reports more easily and with a lower risk of reporting errors. The work environment influences the performance of village officials, while technology utilization helps them operate the village financial accounting information system. This study aimed to determine the influence of organizational behavior and the competence of village officials on the usefulness of the village financial accounting information system.

This study used a quantitative method. The data used was primary data. The sample consisted of 33 respondents, including village heads, village secretaries, and village treasurers from 11 villages in Tombulu District. Data was collected using questionnaires with a Likert scale.

The results of this study indicated that partially, the organizational behavior variable ( $X_1$ ) did not have a significant influence on the usefulness of the village financial accounting information system ( $Y$ ), while the competence of village officials variable ( $X_2$ ) had a significant influence on the usefulness of the village financial accounting information system ( $Y$ ). Simultaneously, organizational behavior and the competence of village officials had a significant influence on the usefulness of the village financial accounting information system.

**Keywords:** *Accounting Information System, Organizational Behavior, Competence of Village Officials.*

