

ABSTAK

SRI INDAH LESTARI. 2026. *Pengaruh Kompetensi Bendahara Sekolah dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan SMA di Kabupaten Jeneponto*. Skripsi. Jurusan Akuntansi. Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh: Ansyarif Khalid dan Endang Winarsih.

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi bendahara sekolah dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pada SMA di Kabupaten Jeneponto. Penelitian menggunakan pendekatan kuantitatif asosiatif. Data dikumpulkan melalui kuesioner skala Likert 1-5 dari 46 responden Bendahara Sekolah SMA, SMK, dan MA (populasi 82 sekolah, rumus *purposive sampling*) dan dianalisis menggunakan PLS-SEM (SmartPLS 4). Hasil menunjukkan KBS berpengaruh positif dan signifikan terhadap KLK ($t\text{-statistik}=1,988$, $p\text{-value}=0,047$). PTI juga berpengaruh positif dan signifikan terhadap KLK ($t\text{-statistik}= 3,444$, $p\text{-value}=0,001$). Temuan ini menegaskan bahwa penguatan kompetensi sumber daya manusia yang didukung oleh optimalisasi teknologi informasi merupakan kunci utama dalam mewujudkan kualitas laporan keuangan sekolah yang andal dan transparan.

Kata Kunci: Kompetensi Bendahara Sekolah, Pemanfaatan Teknologi Informasi, Kualitas Laporan Keuangan.

ABSTRACT

SRI INDAH LESTARI. 2026. *The Influence of School Treasurer Competence and Information Technology Utilization on the Quality of Financial Reports of Senior High Schools in Jeneponto Regency. Thesis. Department of Accounting, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by: Ansyarif Khalid and Endang Winarsih.*

This study aims to determine the effect of school treasurer competence and the use of information technology on the quality of financial reports at Senior High Schools (SMA) in Jeneponto Regency. This research employs a quantitative associative approach. Data were collected using a 1-5 Likert scale questionnaire from 46 respondents consisting of Treasurers from SMA, SMK, and MA (from a population of 82 schools, determined by purposive sampling) and analyzed using PLS-SEM (SmartPLS 4). The results show that School Treasurer Competence (KBS) has a positive and significant effect on the Quality of Financial Reports (KLK) (t-statistic = 1.988, p-value = 0.047). Information Technology Utilization (PTI) also has a positive and significant effect on the Quality of Financial Reports (KLK) (t-statistic = 3.444, p-value = 0.001). These findings confirm that strengthening human resource competence supported by the optimization of information technology is a key factor in achieving reliable and transparent school financial reports.

Keywords: *School Treasurer Competence, Information Technology Utilization, Quality of Financial Reports.*