

**PENGARUH *SOFT SKILL* SUMBER DAYA MANUSIA,
PEMANFAATAN TEKNOLOGI INFORMASI DAN
PENERAPAN STANDAR AKUNTANSI TERHADAP
KUALITAS LAPORAN KEUANGAN (Studi Kasus pada
Koperasi Simpan Pinjam di Kabupaten Lamongan)**

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ABSTRAK

Penelitian ini untuk menguji: (1) Pengaruh *Soft Skill* Sumber Daya Manusia (SDM) terhadap Kualitas Laporan Keuangan Koperasi Simpan Pinjam di Kabupaten Lamongan; (2) Pengaruh Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Koperasi Simpan Pinjam di Kabupaten Lamongan; (3) Pengaruh Penerapan Standar Akuntansi terhadap Kualitas Laporan Keuangan Koperasi Simpan Pinjam di Kabupaten Lamongan.

Populasi penelitian ini adalah Koperasi Simpan Pinjam di Kabupaten Lamongan sebanyak 836 koperasi, sampel yang diambil sejumlah 271 koperasi. Uji instrument dilakukan dengan uji validitas dan uji reliabilitas. Sebelum dilakukan analisis data, terlebih dahulu dilakukan uji asumsi klasik yang terdiri dari uji normalitas, uji multikolinearitas dan uji heteroskedastisitas. Analisis data yang digunakan untuk menguji hipotesis dengan menggunakan pengujian model regresi linear berganda yaitu menggunakan uji statistik F dan uji statistik t dengan bantuan *software* SPSS versi 22.

Hasil penelitian menunjukkan bahwa (1) *Soft Skill* Sumber Daya Manusia tidak berpengaruh terhadap Kualitas Laporan Keuangan; (2) Pemanfaatan Teknologi Informasi berpengaruh terhadap Kualitas Laporan Keuangan; (3) Penerapan Standar Akuntansi berpengaruh terhadap Kualitas Laporan Keuangan.

Kata Kunci: *Soft Skill* Sumber Daya Manusia, Pemanfaatan Teknologi Informasi,
Penerapan Standar Akuntansi, Kualitas Laporan Keuangan.



***THE EFFECT OF HUMAN RESOURCES SOFT SKILL,
UTILIZATION OF INFORMATION TECHNOLOGY AND
APPLICATION OF ACCOUNTING STANDARDS ON THE
QUALITY OF FINANCIAL REPORTS (Case Study on Savings and
Loan Cooperatives in Lamongan Regency)***

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ABSTRACT

This study was to examine: (1) the effect of Soft Skill Human Resources (HR) on the Quality of Financial Reports of Savings and Loan Cooperatives in Lamongan Regency; (2) The Effect of Information Technology Utilization on the Quality of Financial Report of Savings and Loan Cooperatives in Lamongan Regency; (3) The Influence of the Application of Accounting Standards on the Quality of the Financial Report of Savings and Loan Cooperatives in Lamongan Regency.

The population of this research is the Savings and Loans Cooperative in Lamongan Regency as many as 836 cooperatives, the sample taken is 271 cooperatives. The instrument test was carried out by testing the validity and testing the reliability. Prior to data analysis, the classical assumption test was carried out which consisted of normality test, multicollinearity test and heteroscedasticity test. Analysis of the data used to test the hypothesis by using multiple linear regression model testing, namely using the F statistical test and t statistical test with the help of SPSS version 22 software.

The results showed that (1) Human Resources Soft Skills had no effect on the Quality of Financial Reports; (2) Utilization of Information Technology affects the Quality of Financial Reports; (3) The Application of Accounting Standards affects the Quality of Financial Report.

*Keywords: Soft Skills of Human Resources, Utilization of Information Technology,
Application of Accounting Standards, Quality of Financial Report.*

