

ABSTRAK

Pengaruh Tingkat Pendidikan, Pelatihan, Pengalaman Karyawan Bagian Akuntansi Terhadap Mutu Laporan Keuangan Koperasi

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Penelitian ini bertujuan untuk mengetahui apakah : (1) faktor pendidikan karyawan bagian akuntansi berpengaruh terhadap mutu laporan keuangan koperasi; (2) faktor pelatihan karyawan bagian akuntansi berpengaruh terhadap mutu laporan keuangan koperasi; (3) faktor pengalaman karyawan bagian akuntansi berpengaruh terhadap mutu laporan keuangan koperasi.

Penelitian ini dilaksanakan pada koperasi-koperasi di wilayah Kotamadya Yogyakarta. Jumlah sampel penelitian ini adalah sebanyak 67 koperasi. Subjek penelitian adalah karyawan bagian akuntansi. Pengumpulan data dilakukan dengan menggunakan kuesioner dan disampaikan secara langsung kepada karyawan bagian akuntansi. Teknik analisis data dilakukan dengan menggunakan *Chi Square*.

Hasil penelitian menunjukkan bahwa: (1) faktor pendidikan karyawan bagian akuntansi tidak berpengaruh terhadap mutu laporan keuangan koperasi ($\chi^2 = 0,859 < \chi^2 \text{ tabel} = 3,841$ pada taraf signifikansi = 0,05 dan $df = 1$) besar pengaruh tingkat pendidikan terhadap mutu laporan keuangan koperasi (C_{maxs}) adalah 0,145 ; (2) faktor pelatihan karyawan bagian akuntansi berpengaruh terhadap mutu laporan keuangan koperasi ($\chi^2 = 8,337 > \chi^2 \text{ tabel} = 3,841$ pada taraf signifikansi = 0,05 dan $df = 1$) besar pengaruh pelatihan terhadap mutu laporan keuangan koperasi (C_{maxs}) adalah 0,415; (3) faktor pengalaman karyawan bagian akuntansi berpengaruh terhadap mutu laporan keuangan koperasi koperasi ($\chi^2 = 0,85 < \chi^2 \text{ tabel} = 3,841$ pada taraf signifikansi = 0,05 dan $df = 1$) besar pengaruh pengalaman terhadap mutu laporan keuangan koperasi (C_{maxs}) adalah 0,144.

ABSTRACT

The Influence of Educational Level, Training, and Employees' Experience at Accounting Department toward The Quality of The Cooperative's Financial Report

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The goal of this research were to know whether or not : (1) the educational level of the employees at the accounting department influenced the financial report quality of the cooperative; (2) the training of the employees at the accounting department influenced the financial report quality of the cooperative; (3) the experience of the employees at the accounting department influenced the financial report quality of the cooperative.

This research was conducted at the cooperatives around Yogyakarta district. A number of the samples were 67 cooperatives. The subject of the research were employees at the accounting department. The technique used in gathering data was questionnaire which were directly tested to the employees at the accounting department. The data analysis technique used was Chi-Square.

The result of the research showed that : (1) the educational level of the employees at the accounting department wasn't influence the financial report quality of the cooperative ($\chi^2 = 0,859 < \chi^2 \text{ table} = 3,841$ in the level of significance = 0,05 and $df = 1$); the grade of the educational level influence the financial report quality of the cooperative (C_{maxs}) was 0,145; (2) the training of the employees at the accounting department influenced the financial report quality of the cooperative ($\chi^2 = 8,337 > \chi^2 \text{ table} = 3,841$ in the level of significance = 0,05 and $df = 1$); the grade of the training influence the financial report quality of the cooperative (C_{maxs}) was 0,415; (3) the experience of the employees at the accounting department influenced the financial report quality of the cooperative ($\chi^2 = 0,85 < \chi^2 \text{ table} = 3,841$ in the level of significance = 0,05 and $df = 1$); the grade of the employees' experience influence the financial report quality of the cooperative (C_{maxs}) was 0,144.