ABSTRAK

PENGARUH TRANSPARANSI ANGGARAN DAN PEMANFAATAN SISTEM INFORMASI KEUANGAN TERHADAP AKUNTABILITAS PENGELOLAAN DANA ORGANISASI KEMAHASISWAAN

(Studi Kasus pada Unit Kegiatan Mahasiswa Korps Sukarelawan Palang Merah Indonesia di Universitas Sanata Dharma)

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Penelitian ini bertujuan untuk menganalisis pengaruh transparansi anggaran dan pemanfaatan sistem informasi keuangan terhadap akuntabilitas pengelolaan dana organisasi kemahasiswaan pada UKM Korps Sukarelawan Universitas Sanata Dharma. Penelitian dilatarbelakangi oleh pentingnya akuntabilitas sebagai wujud penerapan tata kelola organisasi yang baik dalam pengelolaan dana organisasi kemahasiswaan.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode kausal komparatif. Populasi penelitian berjumlah 34 anggota aktif UKM Korps Sukarelawan Universitas Sanata Dharma dengan teknik sampling jenuh. Data dikumpulkan melalui kuesioner daring menggunakan *Google Form*. Dari 33 kuesioner yang kembali, 31 dinyatakan layak dianalisis. Analisis data dilakukan menggunakan uji validitas, reliabilitas, asumsi klasik, regresi linear berganda, uji t, uji F, dan koefisien determinasi dengan bantuan SPSS versi 25.

Hasil penelitian menunjukkan bahwa transparansi anggaran dan pemanfaatan sistem informasi keuangan berpengaruh terhadap akuntabilitas pengelolaan dana organisasi kemahasiswaan. Temuan ini menunjukkan bahwa peningkatan transparansi anggaran serta optimalisasi pemanfaatan sistem informasi keuangan dapat meningkatkan akuntabilitas pengelolaan dana organisasi kemahasiswaan.

Kata kunci: transparansi anggaran, sistem informasi keuangan, akuntabilitas, organisasi kemahasiswaan.

ABSTRACT

THE INFLUENCE OF BUDGET TRANPARENCY AND THE UTILIZATION OF FINANCIAL INFORMATION SYSTEMS ON THE ACCOUNTABILITY OF ORGANIZATION MANAGEMENT

(Case Study of Korps Sukarelawan Indonesian Red Cross Student Activity Unit at Sanata Dharma University)

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This study aims to analyze the effect of budget transparency and the utilization of financial information systems on the accountability of student organization fund management at the Volunteer Corps Student Activity Unit (UKM) of Sanata Dharma University. This study is motivated by the importance of accountability as a manifestation of good organizational governance in the management of student organization funds.

This study employed a quantitative approach using a comparative causal research method. The population consisted of 34 active members of the Volunteer Corps Student Activity Unit (UKM) of Sanata Dharma University, and a saturated sampling technique was applied. Data were collected through an online questionnaire using Google Forms. Of the 33 questionnaires returned, 31 were considered suitable for analysis. The data were analyzed using validity and reliability tests, classical assumption tests, multiple linear regression analysis, t-tests, F-tests, and the coefficient of determination with the assistance of SPSS version 25.

The results indicate that budget transparency and the utilization of financial information systems have a effect on the accountability of student organization fund management. These findings suggest that improving budget transparency and optimizing the utilization of financial information systems can enhance accountability in the management of student organization funds.

Keywords: *budget transparency, financial information systems, accountability, student organizations.*