

**PENGARUH PERAN BENDAHARA PENGELUARAN TERHADAP
KUALITAS LAPORAN KEUANGAN PADA BADAN LAYANAN UMUM
DAERAH PELAYANAN KESEHATAN (BLUD YANKES) DI
KABUPATEN BANDUNG**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh peran bendahara pengeluaran terhadap kualitas laporan keuangan pada badan layanan umum daerah pelayanan kesehatan (BLUD Yankes) di Kabupaten Bandung. Penelitian ini dilatarbelakangi oleh masih terdapat kesalahan pencatatan yang dilakukan bendahara pengeluaran sehingga berpengaruh terhadap laporan keuangan.

Metode yang digunakan dalam penelitian ini adalah penelitian eksplanatori dengan menggunakan analisis regresi sederhana. Koefisien determinasi serta pengujian hipotesis menggunakan uji t dan pengolahan data dibantu dengan *software* SPSS. Sampel pada penelitian ini didasarkan pada metode *purposive sampling*. Dalam penelitian ini jumlah sampel yang diteliti sebanyak 31 BLUD Yankes di Kabupaten Bandung dengan jumlah responden seluruhnya sebanyak 31 orang.

Hasil penelitian ini menunjukkan bahwa peran bendahara pengeluaran berpengaruh signifikan terhadap kualitas laporan keuangan. Selain itu, peran bendahara pengeluaran mampu mempengaruhi kualitas laporan keuangan BLUD Yankes di Kabupaten Bandung.

Kata Kunci: Peran Bendahara Pengeluaran, Kualitas Laporan Keuangan

THE EFFECT OF EXPENDITURE TREASURER ROLE ON THE QUALITY OF FINANCIAL STATEMENTS IN THE REGIONAL PUBLIC SERVICE AGENCY OF HEALTH SERVICES IN BANDUNG DISTRICT

ABSTRACT

This study aims to determine the effect of the role of the expenditure treasurer on the quality of financial reports in the regional public service agency of health services in Bandung District. The background of this research is that there is still a recording error that is carried out by the treasurer of expenditure so that it affects the financial statements.

*The method used in this study is explanatory research using simple regression analysis. The coefficient of determination and hypothesis testing use *t* test and data processing assisted by SPSS software. The sample in this study is based on purposive sampling method. In this study the number of samples examined were 31 public service agencies in the health service area in Bandung District with a total of 31 respondents.*

The results of this study indicate that the role of expenditure treasurer has a significant effect on the quality of financial statements. In addition, the role of the expenditure treasurer was able to influence the quality of the financial services report of the health service public services in Bandung District.

Keywords: *The Role of the Expenditure Treasurer, Quality of Financial Statements*