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Optimizing Competence of Village Apparatus in Improving the Quality Village Financial Reports

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Abstract

This study was initiated due to apprehensions about the proficiency of village administrators and the integrity of village financial reports. Preliminary assessments revealed that numerous village authorities possessed inadequate experience in financial management and exhibited a limited comprehension of the Village Financial System (SISKEUDES), resulting in delays in the submission of financial reports. This study sought to accomplish three main objectives: (1) to evaluate the competence of village officials in Tanjungkerta Sub-district, Sumedang Regency; (2) to assess the quality of village financial reports in the region; and (3) to analyze the impact of village officials' competence on the quality of these financial reports. The research utilized a quantitative methodology, gathering data from 60 village official participants. The data underwent analysis by basic linear regression. The analysis indicated that: (1) the proficiency of village officials was rated as high; (2) the caliber of village financial reports was deemed very high; and (3) the proficiency of village officials exerted a positive and significant impact on the quality of village financial reports, with a coefficient of determination of 13.7%. The study concludes that augmenting the proficiency of village officials via training and education can enhance the quality and punctuality of financial reports, hence reinforcing successful local governance.

Keywords:, Quality of Financial Reports, Village Finance, Village Financial System (SISKEUDES), Village Apparatus Competence

1. Introduction

Village governance in Indonesia is currently facing major challenges in managing village finances effectively and transparently. Following the delegation of authority to villages as outlined in Law No. 6 of 2014 on Villages, managing village finances has become an important task. Villages now have the responsibility to handle finances for local development and public services. As a result, it is crucial to ensure that village financial management is transparent, accountable, and inclusive to make the most of available resources. However, many villages struggle with financial management, especially in producing quality financial reports. These reports, which are vital in managing village finances, must have key qualities such as relevance, accuracy, and clarity for users. Based on initial observations in Tanjungkerta Sub-district, Sumedang Regency, many villages have had difficulty preparing financial reports that meet the required standards. A crucial determinant influencing the quality of these reports is the proficiency of the local authorities responsible for managing village funds. Numerous village authorities possess insufficient knowledge and are not entirely acquainted with the Village Financial System (SISKEUDES) utilized for report compilation. The proficiency of village officials, including their expertise, abilities, and professional demeanor, is essential for producing high-quality financial reports. This study aims to assess the impact of village authorities' competency on the quality of financial reports in Tanjungkerta Sub-district, Sumedang Regency. The objective is to ascertain that augmenting the proficiency of village officials will result in enhanced, more prompt, and compliant financial reports. The study will analyze the impact of village officials' competency on the quality of financial reports and provide methods to improve this competence.

Effective and transparent village financial management is one of the key pillars of good governance at the village level. However, significant challenges remain in terms of the quality of village financial reports, which are often influenced by the low competence of village apparatus in managing finances. Village financial management, as an integral part of public administration, plays a vital role in supporting socio-economic development and public services at the local level. In the context of decentralization, the success of village financial management depends heavily on the quality of the financial reports generated. Village financial reports serve not only as an accountability tool but also as a basis for planning and evaluating policies and development programs implemented

by the village government. However, the challenge faced by many villages in Indonesia is the inadequate quality of financial reports, often influenced by the low competence of village apparatus in financial management. According to an article published by the Ministry of Finance of the Republic of Indonesia (2021), one of the main factors affecting the quality of village financial management is the lack of competence among village apparatus.

In this context, numerous village apparatus members possess inadequate understanding of the concepts of transparent and accountable financial administration. This engenders ambiguity in the utilization of village funding and resource management, eventually impeding efficiency, transparency, and the sustainability of local development. A deficiency in comprehension of village financial norms and the implementation of suitable accounting systems may result in imprecise and delayed financial reporting that fail to adhere to set requirements. Consequently, the paper posits that enhancing the proficiency of village administration should be prioritized to establish superior financial governance at the village level. The Financial and Development Supervisory Agency (BPKP) (2020) emphasizes the necessity of standardizing the competencies of village personnel via training and proactive support. BPKP highlights that numerous villages in Indonesia continue to have significant challenges concerning the inadequate capacity of village apparatus in financial management. Continuous training and assistance are anticipated to enhance the village apparatus's comprehension of managing village finances, encompassing budgeting and the preparation of financial reports in accordance with applicable standards. In the absence of competent training and support, the attainment of accountable and transparent financial reports, essential for sustainable development, is improbable. Consequently, the efficacy of training and support programs is essential for enhancing the quality of village financial reports and fostering public confidence in village financial management. Furthermore, the Kapuas Hulu Regency Government (2024) indicated that the Jongkong Sub-district Government provided direct active support for village finances to all village personnel. This initiative seeks to enhance the proficiency of village officials in managing village finances by directly incorporating them in the preparation of financial reports and the utilization of suitable software.

This program underscores the necessity for a structured village financial system, shown by the SISKEUDES (Village Financial System) application. This program assists village officials in generating precise financial reports that comply with regulatory standards. The objective is for this help to elevate the quality of village financial reports, so enhancing both efficiency and transparency in the management of village money. The three publications jointly emphasize that the proficiency of village officials is crucial in assessing the quality of these reports. Enhancing this competence not only augments technical skills but also enriches the comprehension of the rules, regulations, and processes pertinent to village financial management. Financial reports, produced within the accounting domain, are a crucial instrument for maintaining accountability in the management of village government funds. The success of village growth is strongly correlated with the management of village finances, and proficient management is essential. Village administrations are required to generate superior financial reports. The caliber of these reports serves as a benchmark that indicates the accounting information's capacity to fulfill its objectives (PP No. 71 of 2010 on SAP). PP No. 71 of 2010 on SAP stipulates that financial reports must possess fundamental attributes including relevance, trustworthiness, comprehensibility, and comparability. Comprehensive reports are essential for evaluating the effectiveness of village development, especially as community budgets increase. The following statistics pertains to the distribution of Village Funds to communities within the Tanjungkerta Sub-district, Sumedang Regency, for the 2019-2020 fiscal year.

NO	Nama Desa	2019		2020	
		DD (Rp)	ADD (Rp)	DD (Rp)	ADD (Rp)
1.	Sukamantri	771.168.000	491.750.000	771.940.000	469.097.000
2.	Cipanas	774.297.000	493.173.000	771.120.000	469.384.000
3.	Gunturmekar	781.484.000	489.670.000	779.148.000	466.029.000
4.	Mulyamekar	726.622.000	476.685.000	726.590.000	456.171.000
5.	Banyuasih	738.852.000	479.811.000	738.878.000	458.660.000
6.	Kertamekar	728.347.000	475.436.000	729.619.000	455.231.000
7.	Kertaharja	736.948.000	477.196.000	740.351.000	457.126.000
8.	Cigentur	730.948.000	478.553.000	732.192.000	458.167.000
9.	Tanjungmekar	783.887.000	493.679.000	798.296.000	473.764.000
10.	Tanjungmulya	738.638.000	478.839.000	740.620.000	458.259.000
11.	Boros	776.241.000	491.962.000	933.972.000	472.219.000
12.	Awilega	751.030.000	482.744.000	757.564.000	462.641.000

Sumber: Peraturan Bupati Sumedang No 81 Tahun 2018 dan No 145

Tahun 2019 Tentang Tata Cara Penetapan Rincian Dana Desa.

Table 1 List of Village Fund and Village Fund Budget for 2019 and 2020

The Regent of Sumedang, Dony Ahmad Munir, has reminded the 270 village heads in Sumedang Regency about the importance of using Village Funds (DD) and Village Allocation Funds (ADD) according to the

established regulations. These funds are meant to support the village's responsibilities in addressing issues like poverty, education, and economic development. To assist with village financial management, the central government has provided the SISKEUDES application, which simplifies the process of generating administrative documents and financial reports that comply with legal requirements. The SISKEUDES application generates important documents such as Payment Request Letters (SPP), Proof of Receipt, and Budget Reports. For this system to be used effectively, it is essential that village officials have the necessary competence in financial management. Therefore, the competence of village officials is crucial in ensuring that village financial reports are accurately prepared and meet the regulatory standards.

Spencer and Spencer (1993), as cited in Sudarmanto (2018), define competence as the individual traits that affect performance in particular work settings. The competency of village officials encompasses the requisite knowledge, abilities, and professional attitudes essential for the effective execution of their duties. When possessing the appropriate skills, village authorities may produce high-quality financial reports, which are essential for economic decision-making and evaluating resource distribution at the village level. The research identifies several challenges, including insufficient experience among village officials in financial management, educational backgrounds misaligned with their roles, limited comprehension of the village financial system, and inappropriate utilization of village funds, diverging from original plans.

The challenges identified in the financial management of villages in Tanjungkerta Sub-district, Sumedang Regency, can be ascribed to many factors influencing the quality of village financial reports. Many village leaders lack expertise in financial management, leading to mistakes in financial reporting. Secondly, the educational backgrounds of certain officials do not align with their responsibilities in financial management, impairing their comprehension of the village financial system. Third, several officials have not completely understood the Village Financial System (SISKEUDES), which is crucial for generating reports that adhere to required requirements. Ultimately, inconsistencies between the actual utilization of village money and the initial objectives might diminish accountability and transparency. These concerns underscore that the proficiency of village officials is essential for generating high-quality financial reports. This study, entitled "Optimizing Village Apparatus Competence in Improving the Quality of Village Financial Reports," seeks to evaluate the influence of village officials' competence on the quality of village financial reports.

Grand Theory

This study utilizes Competency Theory as the primary framework to evaluate the influence of village officials' competency on the quality of village financial reports. This idea emphasizes individual characteristics that influence performance in particular work environments. Spencer and Spencer (1993) describe competence as an essential attribute of an individual, encompassing the knowledge, abilities, and work attitudes requisite for effective task performance. For village authorities, competence entails comprehending the village financial system, utilizing pertinent technologies such as SISKEUDES, and possessing the capability to provide transparent and accountable financial reports. Equipped with the requisite capabilities, village officials can generate high-quality financial reports, so facilitating more effective planning and decision-making at the village level (Spencer & Spencer, 1993).

Another significant theory pertinent to this research is the Public responsibility Theory, which underscores the necessity for transparency and responsibility in public financial management, particularly at the village level. In village financial management, accountability denotes the responsibility of village administrators to deliver transparent reports regarding the utilization of village finances. Lestari (2017) in her journal, "Pengaruh Kompetensi Aparatur Pemerintah terhadap Akuntabilitas Keuangan Desa," contends that the accountability of village finance management relies not alone on a robust system but also on the proficiency of the people overseeing it. Improving the proficiency of village officials elevates the quality of financial reports, rendering them more visible and accountable, in accordance with the principles of public accountability established in laws and regulations.

Public Sector Accounting, previously referred to as governmental accounting, has evolved and is now increasingly utilized as a tool for ensuring public institutions are accountable to the public. Public sector accounting plays a crucial role in providing clear financial information, which governments use for management control, planning, performance assessment, and budgeting. Moreover, accounting is vital for producing reliable financial reports, which form the basis for decision-making, evaluating performance, and allocating resources. The information provided by public sector accounting not only ensures financial accountability but also addresses managerial, legal, political accountability, and value for money (Sutrisno, 2020).

Government Accounting Standards (SAP) have well-defined goals, including the protection of government assets through consistent documentation and reporting of financial transactions, providing accurate data for performance evaluation and budget management, and ensuring transparency and accountability in public financial management. Public sector accounting also plays a critical role in the planning, management, and control of government finances to promote efficiency. Moreover, public sector accounting is closely tied to non-governmental institutions, such as hospitals, universities, foundations, and other organizations, which adopt this system to ensure effective and accountable resource management (Mardiasmo, 2018).

Conceptual Framework

Transparent and accountable financial management at the village level is essential for attaining effective government. The efficacy of village financial management predominantly relies on the proficiency of village authorities in producing high-quality financial reports. Competency Theory by Spencer and Spencer (1993) posits that the competence of village officials, encompassing knowledge, abilities, and work attitudes, is crucial in influencing the quality of financial reports. When village officials possess the requisite expertise, they can comprehend and employ the village financial system, such as SISKEUDES, to provide reports that adhere to regulatory criteria. The proficiency of village authorities significantly impacts the effectiveness and efficiency of local financial administration.

The Public Accountability Theory is also an important foundation for this study, as accountability in village financial management includes not just financial aspects but also managerial, legal, and political components. For instance, Mardiasmo (2018) states that public accountability requires public institutions, including village governments, to prepare reliable financial reports that inform decision-making and performance evaluation. This is consistent with the village's responsibility to produce transparent and accountable financial reports for the public and relevant stakeholders, such as government ministries and oversight agencies.

In this context, SISKEUDES plays a vital role in simplifying village financial management. Setyo (2020) argues that systems like SISKEUDES can improve efficiency and accountability in financial report preparation. By using this system, village officials can more easily manage transactions and produce financial reports in compliance with legal requirements. Consequently, this study aims to explore how the competence of village officials affects the quality of village financial reports, offering valuable insights into how competence can enhance village financial management.

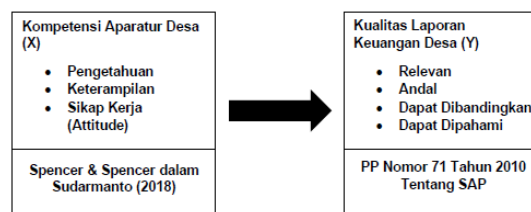


Figure 1 Conceptual Framework

Sugiyono (2016: 64) defines a hypothesis as a provisional answer to the research topic, articulated as a question. According to the previously stated background and theoretical framework, and referencing Competency Theory by Spencer & Spencer (1993) as cited in Sudarmanto (2018), the competency of village officials comprises three primary elements: knowledge, skills, and work attitudes. The quality of village financial reports is assessed according to four principal features delineated in Government Regulation No. 71 of 2010 concerning Government Accounting Standards (SAP). The caliber of these reports is significantly affected by the proficiency of village officials in their preparation and presentation in alignment with the prescribed requirements. This study proposes the following hypothesis based on the discussed theory and analysis :

- Alternative Hypothesis (Ha):** This hypothesis suggests that improving the competence of village officials—through better knowledge, skills, and work attitudes—will enhance the quality of village financial reports. Increased competence in financial management is expected to result in more timely, relevant, and reliable reports, in line with government accounting standards. The alternative hypothesis (Ha) posits that the competence of village officials is a key factor in effective financial management and the production of financial reports that meet the required standards of relevance, reliability, understandability, and comparability (PP No. 71 of 2010).
- Null Hypothesis (H0):** This hypothesis proposes that the competence of village officials does not significantly affect the quality of village financial reports. It suggests that while village officials may have competence,

other factors—such as government policies, the financial system in place, or external influences—could have a stronger impact on the quality of these reports. Alternatively, the null hypothesis (H₀) argues that the competence of village officials may not significantly influence the quality of the reports, with factors like the financial system used (e.g., SISKEUDES) or external oversight playing a more crucial role.

This hypothesis will be evaluated by statistical methods to ascertain if a significant correlation exists between the competency of village officials (knowledge, skills, and work attitudes) and the quality of village financial reports in Tanjungkerta Sub-district, Sumedang Regency. The results will yield significant insights into the determinants affecting the quality of financial reports and propose recommendations for enhancing the proficiency of village officials in financial management.

2. Research Methods

Numerical Analysis for Identifying Relationships Between Variables or Testing the Proposed Hypotheses
Quantitative research is designed to identify relationships between variables or to test the hypotheses proposed. In quantitative research, data is collected using structured instruments, such as questionnaires or surveys, which are then analyzed using statistical techniques to draw conclusions. This type of research is often used to test existing theories or models, with the goal of producing findings that can be generalized to a larger population. According to Creswell (2014), quantitative research often involves hypothesis testing to evaluate the relationships between variables that are objective and measurable. Quantitative research gives the researcher the ability to systematically and objectively test theories with results that can be statistically measured.

In associative research, the main objective is to identify the relationships between two or more variables without involving the manipulation of those variables. This research aims to discover and understand the patterns of relationships between the studied variables, whether they are causal relationships or correlations between variables. According to Sekaran and Bougie (2016), associative research in a quantitative context allows the researcher to explore the extent to which one variable affects another, either positively or negatively. In the context of this study, the relationship between the competence of village apparatus and the quality of village financial reports will be analyzed quantitatively to identify potential effects between the two variables. The quantitative approach in this study allows the researcher to generate data that can be statistically validated and identify significant relationships between the studied variables.

Population and Sample

The population in this study comprises all village officials in Tanjungkerta Sub-district, Sumedang Regency, totaling 125 individuals. According to Sugiyono (2016), the population, or universe, refers to the entire group of objects or subjects that the research targets, all of which share specific characteristics identified by the researcher to be studied and from which conclusions will be drawn. The sample, which is a subset of the population, is selected to represent the population's characteristics. For this study, the sampling technique used is Purposive Sampling, where the sample is chosen based on specific criteria. According to Sekaran and Bougie (2016), Purposive Sampling is applied when the researcher has a particular purpose to select individuals who possess relevant characteristics for the study. In this case, the selected sample consists of village officials involved in managing village finances. The sample includes village heads, village secretaries, and section heads from each village, with 5 individuals selected from each village, resulting in a total sample size of 60 individuals from 12 villages in Tanjungkerta Sub-district.

Data Analysis Techniques

This study employs many systematic statistical techniques for information analysis. A Validity Test is initially performed to confirm that the research instrument (questionnaire) effectively measures the intended variables. The validity test is conducted using IBM SPSS Version 25, and the instrument is considered valid if the computed r-value is greater than or equal to 0.3. A Reliability Test is conducted to evaluate the consistency of the research instrument. The instrument is deemed dependable if the Cronbach's Alpha value surpasses 0.6. This approach guarantees that the instrument delivers consistent and reliable information (Sekaran & Bougie, 2016).

To evaluate the correlation between the proficiency of village officials and the quality of village financial reports, a Normality Test is performed to confirm that the data adheres to a normal distribution. This is accomplished by a Wajar Probability Plot to juxtapose the information distribution with a wajar curve. Upon confirmation of normality, a Simple Linear Regression Analysis is conducted to assess the impact of the independent variable (competence of village officials) on the dependent variable (quality of village financial reports). The findings indicate that the proficiency of village officials substantially affects the quality of financial reports, with a significance value of 0.004, which is below 0.05, so validating the acceptance of the alternative hypothesis (Hair et al., 2010).

3. Results and Discussions

The research findings present the results from the data analysis, followed by an in-depth discussion of those results in relation to the theoretical framework and existing literature. This analysis aims to investigate the effect of village apparatus competence on the quality of village financial reports. The research results were obtained from a series of statistical tests, including validity and reliability testing, normality testing, and simple linear regression analysis, which provide insights into the relationships between the variables studied.

Validity and Reliability Testing in Research

Validity denotes the capacity of a measurement instrument to precisely evaluate the designated variables. This study assessed validity using IBM SPSS V.25 by comparing the computed r-value for each question item with the r-table value at a 5% significant level. An item is considered valid if the r-value is 0.3 or greater. The validity test results presented in Table 4.40 demonstrate that all items in both the X variable (village apparatus competency) and the Y variable (quality of village financial reports) satisfy the threshold, hence affirming their validity. Consequently, the tools employed are dependable for quantifying the study's variables, guaranteeing that the data is appropriate for subsequent research. Reliability testing is performed to ascertain whether the measurement device consistently yields same results when employed repeatedly to assess the same phenomenon. An instrument is deemed dependable if it produces consistent findings upon repeated application. This study evaluated dependability by determining whether the Cronbach's Alpha value exceeded 0.6. Should the value surpass this level, the study instrument was considered dependable. The test was conducted with IBM SPSS Version 25 (Statistical Package for the Social Sciences).

Reliability Statistics			Reliability Statistics		
Cronbach's Alpha	N of Items		Cronbach's Alpha	N of Items	
.851	16		.847	13	

Source: Primary data processing (questionnaire) using SPSS software (2025)

Figure 2 Reliability Test Results for Variables X and Y

The testing results indicate that all variables possess Cronbach's Alpha values over 0.6 ($0.851 > 0.6$ and $0.847 > 0.6$), so affirming the reliability and consistency of the statement instrument employed in this study. This signifies that respondents demonstrated stability and considerable consistency in their answers for the qualities of X and Y featured in the questionnaire.

Classical Assumption Test Normality Test

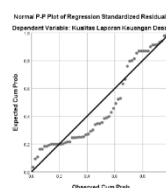


Figure 3 P-P Plot Diagram of the Normality Test Results

The normality test assesses whether the distributions of the dependent and independent variables in the regression model conform to a normal distribution. This test is essential to verify that the data included in this study does not substantially diverge from normality, a critical assumption in regression analysis. This study employed the Normal Probability Plot for the normality test, which juxtaposes the cumulative distribution of the actual data against that of a normal distribution. The P-P Plot results indicate that the data points are concentrated along the diagonal line and adhere to its pattern. This signifies that the data distribution closely resembles a normal distribution. Consequently, it may be inferred that the data in this study follows a normal distribution, so satisfying the requirement of normality for this regression model. This indicates that the data is appropriate for regression analysis, provided that the residuals adhere to a normal distribution.

Simple Linear Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	40,382	4,877		8,280	,000
	Kompetensi Aparatur Desa	,237	,078	,370	3,030	,004

a. Dependent Variable: Kualitas Laporan Keuangan Desa

Source: Primary Data Processing (Questionnaire) using SPSS, 2025

Figure 4 Simple Linear Regression Analysis Results

The significance value from the simple linear regression analysis reveals that the X variable is 0.004, which is below the significance threshold of $\alpha = 0.05$. This indicates that the independent variable (competence of village officials) significantly influences the dependent variable (quality of village financial reports). The result being below 0.05 suggests that the proficiency of village authorities is essential in influencing the quality of financial reports.

Hipotesis Test

Test T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	40,382	4,877		8,280	,000
	Kompetensi Aparatur Desa	,237	,078	,370	3,030	,004

a. Dependent Variable: Kualitas Laporan Keuangan Desa

Source: Primary Data Processing (Questionnaire) using SPSS, 2025

Figure 5 t-Test Analysis Results

The calculation findings indicate that $t_{hitung} > t_{tabel}$ ($3.030 > 2.00172$), hence leading to the rejection of the null hypothesis (H_0), which posits that the competence of village officials does not influence the quality of village financial reports. Conversely, the alternative hypothesis (H_a), which posits that the proficiency of village officials influences the quality of village financial reports, is accepted. Given that $t_{hitung} > t_{tabel}$ ($3.030 > 2.00172$) and the significance threshold is 0.004, which is below 0.05, the alternative hypothesis (H_a) is accepted whereas the null hypothesis (H_0) is rejected. This signifies that the proficiency of village authorities (X) substantially influences the quality of village financial reports (Y) in Tangkubera Sub-district, Sumedang Regency.

Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,370 ^a	,137	,122	4,212

a. Predictors: (Constant), Kompetensi Aparatur Desa

Figure 6. Coefficient of Determination Results

The regression model, as indicated in Table 4.45, demonstrates a correlation coefficient (R) of 0.370 and a coefficient of determination (R Square) of 0.137. This indicates that 13.7% of the variation in the dependent

variable is attributable to the independent variable. The proficiency of village officials in this study explains 13.7% of the variance in the quality of local financial reports. The remaining 86.3% (100% - 13.7%) is affected by additional factors not addressed in this study. Consequently, subsequent study may investigate other independent variables to refine the questionnaire model and yield more precise results.

Discussion of Research Findings

The competency of village officials is described as the capability to proficiently execute their duties, encompassing the requisite knowledge, abilities, and professional attitudes. Spencer & Spencer (1993), as referenced in Sudarmanto (2018), define competence as a crucial attribute that supports individual performance efficacy. This study demonstrates that the proficiency of village officials—comprising their knowledge, talents, and work ethic—directly influences the administration of village finances and the caliber of the financial reports generated.

The evaluation indicates that the proficiency of village administrators in Tanjungkerta Sub-district attained an overall score of 3.713, categorizing it as high. This signifies that village authorities have substantial expertise, competencies, and professional dispositions in overseeing village finances. The study assessed the quality of financial reports, yielding a total score of 3.304, categorizing it as extremely high. This indicates that the financial reports generated comply with the essential quality requirements specified in Government Regulation No. 71 of 2010, including relevance, dependability, comparability, and understandability. Consequently, it can be inferred that proficient financial administration in villages enhances the generation of high-quality financial reports. The normality test findings indicate that the data adheres to a normal distribution, validating the assumption of normality in the regression model and confirming the data's appropriateness for subsequent analysis by simple linear regression.

The simple linear regression analysis demonstrates that the proficiency of village officials (independent variable) exerts a positive and significant influence on the quality of village financial reports (dependent variable), with a regression coefficient of 0.237. This indicates that for every unit improvement in the competence of village authorities, the quality of the financial reports enhances by 0.237. The t-test findings indicate that the computed t-value (3.030) surpasses the t-table value (2.00172), hence supporting the alternative hypothesis (H_a) and rejecting the null hypothesis (H_0). The proficiency of village authorities substantially impacts the quality of village financial reports. The coefficient of determination (R^2) of 0.137 signifies that 13.7% of the variance in the quality of financial reports is attributable to the competency of village officials, whilst the other 86.3% is affected by other unexamined factors. These findings offer significant insights into the role of village officials' competency in enhancing the quality of financial reports in the Tanjungkerta Sub-district, Sumedang Regency.

4. Conclusion

This study effectively analyzed the impact of village officials' proficiency on the quality of village financial reports in Tanjungkerta Sub-district, Sumedang Regency. The findings demonstrate that the proficiency of village officials, encompassing knowledge, abilities, and work attitudes, significantly influences the quality of financial reports. The analysis indicates that enhanced competency among village officials results in superior reports, essential for fostering transparency and accountability in village governance. This study, however, has certain drawbacks. The sample comprises 60 respondents from 12 villages in Tanjungkerta, potentially failing to adequately reflect the whole population of communities in the region. The study predominantly emphasizes competence and neglects other relevant criteria, such as technology utilization or external oversight, that may also affect the quality of village financial reports. Future research should increase the sample size to encompass additional villages from various regions, so facilitating a more extensive and thorough examination. Furthermore, examining additional elements such as financial management systems and the influence of external audits may provide a more profound insight into the determinants of successful and transparent financial management in rural contexts. The results indicate that the proficiency of village officials—encompassing their knowledge, abilities, and work ethic—positively and considerably influences the quality of financial reports in Tanjungkerta Sub-district, Sumedang Regency. Efficient financial management, facilitated by proficient officials, yields reports that conform to the quality criteria established in Government Regulation No. 71 of 2010, including relevance, reliability, comparability, and understandability. For each enhancement in the competency of village officials, the quality of the reports increases by 0.237. The proficiency of village officials accounts for 13.7% of the variance in financial report quality; however, additional factors not addressed in this study also play a role. Consequently, it is important for village authorities to enhance their proficiency to guarantee superior financial administration and

high-quality reports. This research provides significant insights on financial management in villages in Indonesia, specifically in the Tanjungkerta Sub-district of Sumedang Regency. This study's principal contribution is the detection of a direct correlation between the proficiency of village officials and the quality of village financial reports, as determined by simple linear regression. Earlier research has primarily concentrated on overarching elements of village financial management or general evaluations of financial report quality. This research offers actual evidence that augmenting the proficiency of village officials—via enhanced knowledge, abilities, and work attitudes—can markedly elevate the quality of financial reports. The research underscores the necessity of enhancing the competencies of village authorities to fortify financial governance and promote increased openness and accountability.

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