

THE INFLUENCE OF VILLAGE APARATORS COMPETENCY ON THE QUALITY OF VILLAGE FINANCIAL STATEMENTS

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Abstract: *This study aims to determine the Village Apparatus Competence, the Quality of Village Financial Statements and the Effect of Village Apparatus Competence on the Quality of Village Financial Statements in Sumedang Selatan District, Sumedang Regency. This research is included in survey research with a sample of 50 village officials. The data analysis method used is simple linear regression analysis. The results obtained from this study indicate that: (1) Village officials in Sumedang Selatan District, Sumedang Regency can be said to be competent; (2) The village financial reports in Sumedang Selatan Subdistrict, Sumedang Regency can be said to be of quality; (3) Village Apparatus Competence (X) has a positive and significant effect on the Quality of Village Financial Statements (Y) in Sumedang Selatan sub-district, Sumedang district. The results of hypothesis testing with t test show $t_{count} > t_{table}$ ($3.134 > 2.00856$) and have a determination coefficient value of 11.03% with a significance of $0.004 < 0.05$.*

Keywords: *Village Apparatus Competence, Quality of Financial Statements, Village Finance, SISKEUDES*

1. Introduction

Government in Indonesia has developed quite rapidly, marking a reform era in the implementation of regional autonomy as a form of decentralization. Based on Law Number 23 of 2014 concerning Regional Government, it is explained that decentralization is the transfer of government power by the Central Government to autonomous regions based on the Principle of Autonomy. With decentralization, autonomy for regional government emerged. Thus, it can be said that decentralization is related to regional autonomy. (Biana, 2016) This is because regional autonomy is the authority of a region to regulate, regulate and manage its own region without intervention and assistance from the central government. The existence of decentralization is expected to have a positive impact on the development of underdeveloped regions in a country so that autonomous regions can be independent and can automatically advance national development. (Abdul Hafiz, 2012)

Decentralization consists of various aspects, namely political decentralization (democracy), administrative decentralization (deconcentration), and fiscal decentralization ((Francis & James, 2003); (Agrawal, 1999)). The objectives of decentralization, among others, are to prevent financial concentration, as an effort to democratize local governments to involve the community in being responsible for governance, and to formulate programs for socio-economic improvement at the regional level. In Indonesia, one form of decentralization that has been implemented is the delegation of central government authority to regions and regions to villages.

Authority over this village is legitimized by issuing various irregularities (Mualifu et al., 2019). The government policy to delegate authority to villages in an autonomous manner is the basis for development that starts at the village level. (Tampubolon & Hasibuan, 2019)

Based on Law Number 6 of 2014 concerning Villages, Villages are community units that have territorial boundary laws and have the authority to regulate and manage government affairs, the interests of local communities based on community initiative, rights of origin or traditional rights that are recognized and respected in the State Government system. The Republic of Indonesia.

The village government as the smallest government agency is obliged to be responsible for the implementation of financial management based on its duties and functions according to the planning discussed and approved by the village government and the Village Consultative Body. In Law of the Republic of Indonesia number 6, article 1 paragraph 10 of 2014 concerning villages, it explains that "village finance is all the rights and obligations of a village which can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations". (Indrajaya, 2017)

According to Indra Bastian (in (Sulfiyah, 2018)) said: "The village government is obliged to manage village finances in a transparent, accountable, participatory manner and be carried out in an orderly and disciplined manner. Transparent means that it is managed openly, accountable means that it is legally accounted for, and participatory means that it involves the community in its preparation. In addition, village finances must be recorded in the correct bookkeeping system in accordance with the principles of the government financial accounting system.

The implementation of village governance whose output is in the form of public services, development, and community protection must be prepared annually and outlined in the APBD. The APBD shows what the village government will do in the current year. The village government is obliged to make an APBD. (Puspasari & Purnama, 2018) Through the APBD, village policies that are elaborated in various programs and activities have determined the budget. Thus, the activities of the village government in the form of providing services, development, and protection to residents in the current year have been drafted so that they can be guaranteed to be implemented. Without the APBD, local governments cannot implement public service programs and activities. (Saragih & Kurnia, 2019)

The financial report is one of the products produced by the field of accounting discipline and functions as a form of accountability for village government financial management. The success of a development in a village cannot be separated from the aspects of village financial management that are well managed. The village government is obliged to prepare quality financial reports. The quality of financial reports is a normative measure contained in accounting information so that it can meet its objectives (PP 71/2010 concerning SAP). According to PP 71/2010 concerning SAP, the qualitative characteristics of financial statements are relevant, reliable, understandable and comparable. Quality financial reports are useful for knowing the success of village development in line with the continuation of village development funds.

As information obtained from RRI.co.id, the Regent of Sumedang advised about the use of village funds. Sumedang Regent Dony Ahmad Munir reminded 270 Village Heads of Sumedang Regency that the use of Village Funds (DD) and Village Fund Allocation (ADD) must be in accordance with predetermined rules, especially for overcoming poverty, education, community economic empowerment and so on. Because in principle village funds must be used for the

exercise of authority based on rights of origin and regional authority as large as the village regulated by the village. The entities that report Village Financial Statements are required to prepare General Purpose Financial Statements (LKBU) which can be used to obtain useful information in the context of making economic decisions, including requests for and defining the accountability of villagers, the central government with certainty. ministries, investors and inter-village partners to help. village administration in conducting or evaluating the allocation of existing resources.(Rasman, 2018)

In order to help manage village funds, the Central Government (Kemendagri) in collaboration with the Financial and Development Supervisory Agency (BPKP) has developed an adequate and reliable Village Financial System (SISKEUDES) computer application. Through this application, villages get the ease and simplicity in managing village finances. This application can produce output in the form of administrative documents and reports in accordance with statutory provisions, including: Administration Documents, Payment Request Letters (SPP), Tax Payment (SSP), Tax Books, Reports, Budget Reports (Perdes APB Desa, RAB, APB Desa per source of funds), General Cash Book Administration Reports, Bank Books, Auxiliary Books, and Registers. To understand and use SISKEUDES properly in village financial management, competent village financial management officers are needed. Therefore, the thing that needs to be considered is the competence of village government officials who are involved in the preparation of financial reports.

According to Lyle Spencer & Signe Spencer in (Wibawa, 2009), Competence is a characteristic of a person related to effective and / or superior performance in certain job situations, competence is said to be an underlying characteristic because individual characteristics are a deep and inherent part of a person's personality that can be used. to carry out tasks in a position or someone's job in an organization or a government or private agency.

The competence of the village apparatus includes knowledge, skills and good work attitudes in carrying out (Spencer, 1993) their work so that by having competence the resulting financial reports are expected to be of high quality. Based on information obtained from the Head of the PMD, Sumedang Selatan District, there are several villages that until the end of the 2019 period have not yet collected their APBDes has been implemented during that period to the District party. In addition, there are some indications of problems in the object of research, including village officials who are less experienced in village financial management, some village officials who manage village finances have educational backgrounds that are incompatible with their work as village financial managers, not yet fully village officials who manage village finances understand the system. Village finance, there is still the use of village funds that are not as planned. Based on the description above, the authors would like to investigate further on "The Effect of Village Apparatus Competence on the Quality of Village Financial Statements in Sumedang Selatan District, Sumedang Regency".

2. Review Of Theory And Hypothesis

Competence

Competence can be defined as a person's ability to deal with situations and circumstances in his work. According to Lyle Spencer & Signe Spencer in (Sudarmanto, 2009): Competence is a characteristic that underlies a person related to the effectiveness of individual performance in

their work or the basic characteristics of individuals who have a cause and effect relationship or as a cause and effect with the criteria used as a reference.

According to Lyle Spencer & Signe Spencer in (Sudarmanto, 2009) there are 3 characteristics of competence, namely:

- a. Knowledge is knowledge possessed by a person in the form of facts, information, expertise obtained through education and experience, both theoretical and practical understanding, and various things that are known to a person related to their work and the awareness that a person acquires through the experience of a fact or situation in the context of work.
- b. Skills, the ability to do certain physical or mental tasks. Mental competencies or cognitive skills including analytical and conceptual thinking.
- c. Attitude, is the behavior and values that a person has and what attracts someone to do something.

Apparatus is often defined as civil servants or state employees or a set of systems used by the ruler / government to manage their power or all the instruments used by the government to apply power to society. Therefore, even if the apparatus is interpreted as civil servants, it will not only include employees who are civil servants but employees who are not civil servants as long as they are involved in government activities. The village government consists of the Village Head and Village Officials.

So it can be concluded that the competence of the village apparatus is an ability that must be possessed by the village apparatus in the form of the knowledge, skills, skills and behavior needed to carry out and complete their duties properly in order to apply their power to the community.

Quality of Village Financial Reports

The Financial Report is a structured report regarding the financial position and transactions carried out by a reporting entity (PP 71/2010 concerning SAP).

According to Governmental Accounting Standards (SAP 24, 2005; IPSAS, 2010; PP 71, 2010) The quality of financial reports is a characteristic of financial reporting that is embodied in accounting information so that it can meet the objectives of financial statements. The characteristics of the quality of the financial statements are relevant, reliable (reliability), comparable (comparability) and understandable.

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The Financial Report is a structured report regarding the financial position and transactions carried out by a reporting entity (PP 71/2010 concerning SAP).

- a. Relevant is all accounting information that can influence decision making in evaluating the past and predicting the future, in a timely, and complete manner.
- b. Reliable (reliability) is accounting information that is presented free of misleading notions and material errors, presents every fact honestly, and can be verified.
- c. Comparable is the accounting information contained in the financial statements that can be compared with the reports of the previous period, or with the financial statements of other entities.
- d. Understandable is the accounting information presented in understandable finance within the limits of user understanding.

Village Finance

In Law of the Republic of Indonesia Number 6, article 1 paragraph 10 of 2014 concerning villages, it explains that village finance is all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations.

Meanwhile, according to Hanif Nurcholis (in (Sulfiyah, 2018)) describing village finances is: "all rights and obligations in the framework of implementing village governance that can be valued in money, including all forms of wealth related to the rights and obligations of the village". According to Indra Bastian (in (Sulfiyah, 2018)) said that: "village financial management is all activities which include planning, budgeting, administration, reporting, accountability and supervision of village finances".

Sources of village income as referred to in Law of the Republic of Indonesia Number 6 of 2014 article 72, namely: "(1) Village original income derived from village business proceeds, village wealth proceeds, self-help and participation, mutual assistance, and so on. village original income; (2) Allocation of the State Revenue and Expenditure Budget (APBN); (3) For the results of district / city regional taxes of at least 10% for villages and from regency / municipal levies, some of which are allocated to villages; (4) The share of central and regional financial balancing funds received by districts / cities for villages is at least 10% divided proportionally to each village which constitutes the allocation of village funds; (5) Financial assistance from the government, provincial governments and district / city governments in the framework of implementing government affairs; (6) Non-binding third party grants and donations".

According to Indra Bastian (in (Sulfiyah, 2018)) said: "The village government is obliged to manage village finances in a transparent, accountable, participatory manner and be carried out in an orderly and disciplined manner. Transparent means that it is managed openly, accountable means that it is legally accounted for, and participatory means that it involves the community in its preparation. In addition, village finances must be recorded in the correct bookkeeping system in accordance with the principles of the government financial accounting system.

The benefits of village financial management in carrying out the main tasks are:

- 1) Knowing the problems in the provision of public services in the village.
- 2) Develop a plan and formulate goals.
- 3) Identifying weaknesses, opportunities and threats in planning
- 4) As a reference in determining the village budget.
- 5) As a means of controlling in the implementation of village development.

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- 4) As a reference in determining the village budget.

In the village financial management cycle, especially at the village level, the implementation of village finances is carried out in a simple manner, namely in the form of recording revenues and expenditures. So it is different from the more complete sub-district financial management.

The Village Financial System Application (Siskeudes), previously known as SIMDA Desa, is a simple application developed by the Finance and Development Supervisory Agency (BPKP) together with the Directorate General of Village Administration for the Ministry of Home Affairs. This application was developed in order to improve the quality of village financial governance. The features in the Siskeudes application are made simple and user-friendly, making it easier for users to operate the Siskeudes application. With the input process once according to existing transactions, it can produce output in the form of administrative documents and reports in accordance with statutory provisions, including: Administration Documents, Payment Request Letter (SPP) Proof of Receipt, Tax Payment (SSP), Books Taxes, Reports, Budget Reports (Perdes APB Desa, RAB, APB Desa per source of funds), General Cash Book Administration Reports, Bank Books, Auxiliary Books, and Registers. This Siskeudes application system has the following advantages: according to regulations, facilitates village financial management, ease of use of applications, is equipped with an internal control system (built-in internal control), and is equipped with implementation instructions and application manuals.

The Village Financial System Application (Siskeudes) was developed jointly between the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs (Kemendagri). The Siskeudes application began to be implemented in 2015 with the support of the Minister of Home Affairs Letter Number 143/8350 / BPD dated 27 November 2015 regarding Village Financial Management Application and KPK Letter Number B.7508 / 01-16/08/2016 dated 31 August 2016 concerning Appeals Related to Management Village Finance / Village Fund. The Siskeudes application refers to the village financial management regulations that were in effect at that time, namely Permendagri Number 113 of 2014 concerning Village Financial Management. The final release of the Siskeudes Application is Release V1.0.R1.06. This application is enforced until the preparation of the 2018 Budget Year APBDes Report. In April 2018, the Ministry of Home Affairs issued Permendagri Number 20 of 2018 concerning Village Financial Management which revoked Permendagri No.113 of 2014, so the Siskeudes Application needed to be adjusted to these regulations. The latest version of Siskeudes application is released with Release Version 2.0.

Like the previous version, the Siskeudes 2.0 application uses a Microsoft Access database so it is more portable and easier to implement even by ordinary application users. Technically, village financial transactions are included in the small scale group, so it is more appropriate to be handled easily with this Microsoft Access database.

ENTRY DATA

In general, the Data Entry menu is a menu used by the village government. The Data Entry menu is divided into 4 menu groups adjusted to the stages of village financial management. The data entry menu grouping consists of:

- a. Module - Planning, is a menu group used to record Village General Data, RPJMD and Village RKP.
- b. Module - Budgeting, is a menu group that is used to carry out the budget preparation process with the main outputs of the APBD and a description of the APBD.
- c. Module – Administration, is a menu group used to carry out the administrative process at the level of APBD budget execution which includes SPP submission, disbursement and accountability. The main output of this menu is books on village financial administration

such as Payment Request Letter (SPP), General Cash Book (BKU), Cash Book Book, Bank Book, Tax Book, Advance Book and Receipt.

- d. Module - Bookkeeping, is a menu group in the summary of Village Government Financial Statements which includes Village Budget Implementation Reports and Notes on Village Financial Reports (CaLK). This module also provides a Compilation Report that combines all village reports in the regional government.

Hypothesis

According to (Sugiyono, 2020) Hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems has been stated in the form of a question sentence. Based on the background to the theoretical framework described above, a hypothesis can be developed which will be proposed by the researcher in this study as follows:

Ha: Village Apparatus Competence Affects the Quality of Village Financial Statements

H0: Village Apparatus Competence Has No Effect on the Quality of Village Financial Reports

3. Research Method

This research is a quantitative research which is included in associative research. According to (Sugiyono, 2020) "Quantitative research is a research method based on the philosophy of positivism, used to research on a specific population or sample, data collection using research instruments, quantitative / statistical data analysis, with the aim of testing predetermined hypotheses". Meanwhile, associative research because this study aims to determine the relationship between two or more variables. The form of the relationship is a causal relationship or one variable influences other variables. Based on this theory, this study aims to test the theory, build facts, provide statistical descriptions, show the relationship and influence between the competence of village officials on the quality of village financial reports in Sumedang Selatan sub-district, Sumedang district.

The population in this study were all village apparatus in Sumedang Selatan Subdistrict, Sumedang Regency, totaling 189 people from 14 villages consisting of 10 to 22 village officials per village, while the sampling used purposive sampling, namely taking village officials who manage village finances.

The test tool used in this research is to use the classic assumption test, namely the data normality test. The data analysis method used is simple linear regression analysis. To test the hypothesis using the t test and the magnitude of its effect can be seen from the analysis of the coefficient of determination

4. Results and Discussion

Based on existing data, the number of village officials in South Sumedang Regency is 189 people. From this number, samples were taken based on purposive sampling, namely village officials who manage or are involved in village financial management as many as 70 people from 14 villages where each village was taken as a sample of 5 people.

Based on data processing, it was found that the majority of respondents were 30-55 years old, had last high school education, and the length of work was dominated by respondents who worked > 5 years. Based on the results of the calculation, it is known that the total score for the variable (X) Village Apparatus Competence is 3,713 which is included in the calculation. high

category. This means that the village apparatus has fulfilled most of the competency characteristics, namely having good knowledge, skills and work attitudes in carrying out their work.

Based on the results of the calculation, it is known that the total score for the variable (Y) Quality of Village Financial Statements is 3,304 which is in the very high category. This means that the resulting village financial reports have met most of the normative measures of report quality, namely relevant, reliable, comparable and understandable.

Validity and Reliability Test

Valid means that the research instrument can be used to measure what should be measured. Testing the validity in this study using a measuring instrument in the form of a computer program, namely IBM SPSSV.25. An instrument or questionnaire or material is declared valid if r count is greater than or equal to 0.3 or r count is greater than r table and vice versa. Following are the results of the validity test using SPSS V.25

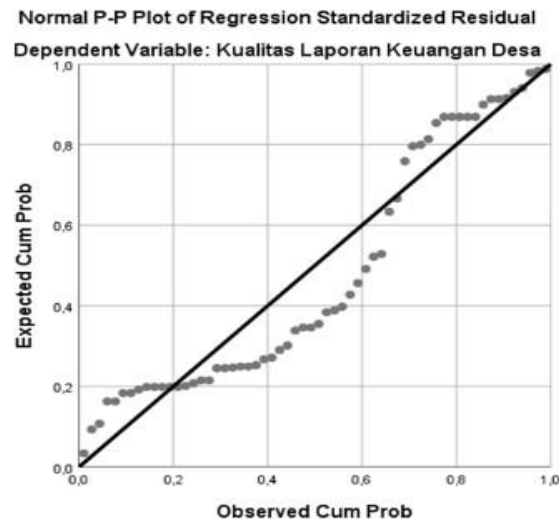
Based on the results of data processing, it can be seen that the statement items X and Y have a calculated r value greater than or equal to 0.3 and r count is greater than r table with a significance of 5%, so it can be said that all statement items are declared valid.

Reliability test is an activity carried out to prove whether the measuring instrument used in the study shows consistency in measuring the same symptoms. A reliable instrument means an instrument that, when used several times to measure the same object, will produce the same data. In this study, the reliability test will be carried out if the Cronbach Alpha value is > 0.60 , the research instrument is said to be reliable. Based on the test results, it can be seen that all variables have a Cronbach's Alpha coefficient value greater than 0.60 ($0.851 > 0.60$ and $0.847 > 0.60$) so it can be said that the statement instrument used in this study is reliable or reliable.

Data Normality Test

The results of the normality test using the P-P Plot diagram show that the data spreads around the diagonal line and follows the direction of the diagonal line.

Data Normality Test Results



Source: SPSS V.25 Data Processing

Based on the results of normality testing as seen in the P-Plot graph, it can be seen that the distribution of the points is still around the diagonal line, so it can be concluded that the data used in this study is normally distributed, so it is stated that the residuals are spread normally or the assumption of normality is fulfilled.

Simple Linear Regression Analysis Results of Simple linear regression analysis

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

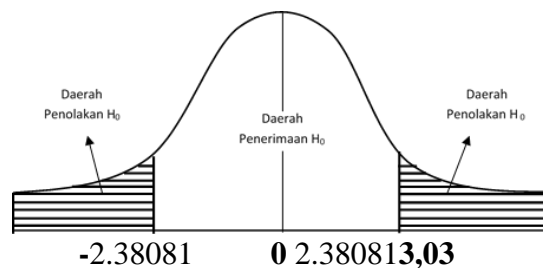
Source: SPSS V.25 Data Processing

The result of simple linear regression analysis shows that the value of Constant (a) is 40.382 while the regression coefficient for the independent variable produces a value of 0.237 which is positive. If written into a simple linear regression equation, it will be: $Y = 40.382 + 0.237X$. The constant value of this regression equation is 40.382. This shows that if the competence of the village apparatus (X) is zero, then the quality of village financial reports (Y) is a constant value of 40.382. The regression coefficient (b) is 0.237 with a positive sign, indicating that the competency of village officials has an effect on the quality of village financial reports. This means that if the competence of the village apparatus has increased by one, it will cause an increase in the quality of village financial reports (Y) of 0.237. The significance value based on the results of simple linear regression analysis shows that the variable X has a significance value

of 0.004 so that it can be declared significant, because the significance value of variable X is smaller than the significance value of α , namely 0.05. This shows that the independent variable (village apparatus competence) has a significant effect on the dependent variable (quality of village financial reports).

T test

Distribution Curve t Test Effect of Village Apparatus Competence (X) on the Quality of Village Financial Statements (Y)



The results of hypothesis testing with t test, showing $t_{\text{count}} > t_{\text{table}}$ ($3.030 > 2.38081$), then the hypothesis (H_0) which states that apparatus competence has no effect on the quality of village financial reports is rejected. While the hypothesis (H_a) which states that the competence of village officials has an effect on the quality of the village financial reports is accepted. Because $t_{\text{count}} > t_{\text{table}}$ is $3.030 > 2.38081$ and has a significance level of 0.004 which is smaller than 0.05, then H_a is accepted and H_0 is rejected, this means that the Village Apparatus Competence (X) has a significant effect on the Quality of Village Financial Statements, Sumedang sub-district. South of Sumedang district.

Analysis of the Coefficient of Determination (R^2)

The results of the coefficient of determination analysis obtained t regression model with a correlation coefficient (R) of 0.370, the coefficient of determination (R Square) of 0.113, meaning that the magnitude of the influence of the independent variables on the variation of changes in the dependent variable was 11.3%. These results indicate that the competence of village officials appointed in this study has a coefficient of determination of 11.3%. While the rest ($100\% - 11.3\% = 88.7\%$) is influenced by other variables outside the variables used in this study.

Result of Determination Coefficient Analysis

Model R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.370 ^a	.113	4.212

Source: SPSS V.25 Data Processing

5. Conclusion

Based on the results of research and discussion of the influence of village apparatus competence on the quality of village financial reports in Sumedang Selatan sub-district, Sumedang district, it is concluded that:

- 1) The competence of village officials in Sumedang Selatan District Sumedang Regency can be said to be Competent. This can be seen from the results of data processing; it is known that the total score for the variable (X) Village Apparatus Competence is 3,713 (located in the interval 3,264 - 4,032) which is included in the high category. This means that village officials have fulfilled most of the competency characteristics, namely having good knowledge, skills and work attitudes in carrying out their work.
- 2) The quality of village financial reports in SUMEDANG SELATAN Subdistrict Sumedang Regency can be said to be of quality. This can be seen from the results of data processing; it is known that the total score for the variable (Y) high. This means that the resulting village financial reports have met most of the normative measures of quality reports, namely relevant, reliable, comparable and understandable.
- 3) Hypothesis testing results with t test shows $t_{count} > t_{table}$ ($3.134 > 2.38081$), then the hypothesis (H_0) which states that apparatus competence has no effect on the quality of financial reports is rejected. While the hypothesis (H_a) which states that village apparatus competence affects the quality of village financial reports is accepted. Because $t_{count} > t_{table}$ is $3.134 > 2.38081$ and has a significance level of 0.004 which is smaller than 0.05, then H_a is accepted and H_0 is rejected, this means Village Apparatus Competence (X) has a significant effect on the Quality of Village Financial Statements (Y), Sumedang Selatan District, Sumedang Regency. The results of the coefficient of determination analysis obtained t regression model with a correlation coefficient (R) of 0.370, the coefficient of determination (R Square) of 0.113. These results indicate that the competence of village officials appointed in this study has a coefficient of determination of 11.3%. While the rest ($100\% - 11.3\% = 88.7\%$) is influenced by other variables outside the variables used in this study.

Suggestion

Based on the conclusions obtained in this study, suggestions are proposed as a complement to the research results as follows:

- 1) Based on the results of the calculation of the influence of competence on the quality of village financial reports, it is significant, but if seen from the reality in the field it is still low and it can be said that there are other factors that affect the quality of village financial reports. Therefore, village government agencies in Sumedang Selatan sub-district Sumedang district should pay more attention to increasing competence through special education and training, so that village officials have experience and support different educational backgrounds so that village officials are more competent.
- 2) It is better if village officials as village financial managers improve their understanding and ability to operate SISKEUDES in accordance with the guidelines so that the resulting financial reports are of higher quality and more reliable. In addition, the village apparatus should better understand the laws and regulations regarding village financial management so that financial reports can be reported in a timely manner and with regular guidance and

evaluation, it is hoped that the allocation and design will be more precise and in accordance with the budget made.

- 3) Academically, this research only focuses on the study of one independent variable, namely the competence of village officials on the quality of village financial reports, there are still several other factors that influence it such as the internal control system, intelligence, motivation, personality and others. Therefore, for further research it is recommended to add or include the independent variables in order to improve the questionnaire model so that more accurate results are obtained. This aims to further enhance the understanding of matters affecting the quality of village financial reports in Sumedang Selatan sub-district, Sumedang district.

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