

DETERMINANTS OF COMMUNITY FINANCIAL STATEMENT QUALITY: TANAH LAUT DISTRICT A VILLAGE FINANCIAL SYSTEM AND HUMAN RESOURCE COMPETENCE

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ABSTRACT

The quality of village financial reports is supported by several factors such as the implementation of the village financial system and competency of human resources. This research aims to determine the influence of the village financial system and human resource competency on the quality of village financial reports in three sub-districts of Tanah Laut Regency. This research is research with a quantitative approach. The research results show that the village financial system partially has a significant effect on the quality of village financial reports. Human resource competency partially has a significant effect on the quality of village financial reports. The quality of Village Financial Reports is influenced by qualified human resources and an optimal Siskeudes system. HR competency can be interpreted as the suitability of educational background and responsibilities as village treasurer. It is felt that Siskeudes will make it easier to complete village financial reporting.

Keywords: Quality of Financial Reports, Siskeudes, and HR Competence

A. INTRODUCTION

In the current era of globalization, information technology is required to play a role in supporting village government activities. The use of information technology can help society achieve its goals effectively and efficiently. Information technology can manage large amounts of data from village governments and other institutions and provide information quickly, concisely, and accurately to assist stakeholders in choosing the right plans and policies. One of the most important requirements for village governments and agencies is accounting information. The resulting report becomes the basis for decision making by village management and external

parties.

According to Ariyati M. (2019), accounting information systems play an important role in effective planning, controlling, analysis, decision making, and presentation of financial statements for villages, and thus accounting information systems are very important conducive to increased effectiveness of financial performance. This shows that management performance ultimately has an impact on the performance of the village government as a whole. Therefore, accounting information systems must be designed in accordance with the interests or needs of the village government so as to provide high-quality and accurate accounting information. A good information system must not only

function to store data electronically, but also must be able to support the analysis process carried out by management.

The impact if each villager receives a large enough amount comes from the district/city balancing fund according to the APBD and needs to be handled and accounted for properly in accordance with the DPR's ratification of Law Number 6 of 2014 concerning Villages. To improve the welfare of the village community and their standard of living, the village is given broad authority to regulate its own government, including the implementation of village development. Villages are given comprehensive authority to run their own government, including the implementation of village development, in order to improve the welfare of residents and their standard of livelihood.

In accordance with Permendagri Number 20 of 2018 which regulates the rules for village financial management, reports on the results of village financial management are a means of performance accountability to residents. Every village financial report submitted must be of high quality and transparent. This is because all organizations will eventually use the resulting financial statements as guidelines in formulating policies and making choices in governance. The data presented is one of the signs of good financial statements. According to Government Regulation Number 71 of 2010, financial statements can be of high quality if the information provided is accurate, consistent, comparable, and easy to understand. Village governments can manage village finances transparently and accountably if the information is included. In the financial

statements meet this requirement.

The Village Financial System is one of the elements that affect the quality of financial statements. With the increasing number of requests for village financial management carried out through the village financial system, the government, the Ministry of Home Affairs, and BPKP encourage responsibility in village money management. BPKP developed the Village Financial System Application (siskeudes) with the aim of improving village financial management standards so as to produce relevant, expert, and trustworthy financial reports. The preparation of village financial statements not only requires an adequate and exclusive accounting data system, but also a balance of quality human resources. As one of the most valuable components, human resources must be managed effectively in order to contribute as much as possible to the achievement of goals (Afifatul A, 2019).

In this study, researchers focused on villages located in three sub-districts (Bajuin District, Pelaihari District, and Takisung District) namely government agencies that engaged in community service. Siskeudes, a computer-based accounting information system, has a significant positive impact on village government operations. Siskeudes can produce information as well as make financial statements that are superior when compared to manual information.

Based on the current reality, there are still many villages that have general problems related to village financial management, including; lack of transparency in the use of village funds, lack of adequate training, limited human resource capabilities and weak

skills related to understanding financial statements (inaccuracy and inaccuracy), With these problems, it can cause errors or misappropriations in village financial management. The problem that has occurred in Pelaihari District, related to village financial management, is that there was a criminal act of corruption in 2018 where there were 4 suspects of fund corruption The Ambungan village budget of Pelaihari District for fiscal year 2016, and there was also a corruption crime in 2021 where there were 2 corruption suspects suspected of stealing village financial management sourced from the APBDes in Panggung Baru sub-district village Pelaihari fiscal year 2016-2017. This will affect the quality of the financial statements that will be produced, quality financial statements are based on Permendagri No. 20 of 2018 concerning Village Financial Management Guidelines, namely every village financial statement What is presented must be of quality, accountable to the public.

B. RESEARCH METHODS

Population and Sample

The population in this study is village governments in three sub-districts of Tanah Laut Regency totaling 41 villages consisting of 9 villages in Bajuin District, 20 villages in Pelaihari District, and 12 villages in Takisung District. The respondents in this study were village finance officers. The reason for choosing respondents is because the financial officer is responsible for making financial statements in each village. The number of respondents was 41 respondents.

Data Collection Techniques

The data collection technique carried out by researchers is by distributing questionnaires. A questionnaire is a list of statements given to respondents to provide responses in the form of answers in accordance with the statements given. The questionnaire distributed to respondents contained statement items regarding village financial system variables (X1), human resource competency variables (X2), and village financial statement quality variables (Y) in three sub-districts of Tanah Laut district. Researchers also use observation methods and literature studies in data collection.

Data Analysis Techniques

The data analysis used in this study is a quantitative approach. The quantitative approach is a data analysis that uses the calculation of numbers with statistical calculations. The statistical calculations carried out are descriptive statistical tests, after which data quality tests are carried out consisting of validity tests and reliability tests, then classical assumption tests are carried out consisting of normality test, multicollinearity test and heteroscedasticity test.

After testing the classical assumptions, multiple linear regression analysis was then carried out. Multiple linear regression analysis is performed to examine the effect of two or more independent variables on the dependent variable. The model of the formulation of multiple linear regression in this study is expressed by equation (1):

$$Y = a + b_1X_1 + b_2X_2 + e$$

Where:

Y = Variabel Y
X₁ = Variabel X1
X₂ = Variabel X2
b₁ b₂ = Coefficient Regression
a = Constant
e = Error/ Variables that's not studied

C. RESULTS AND DISCUSSION

Descriptive Data

Populasi dalam penelitian ini adalah pemerintah desa yang berada di Kecamatan Bajuin, Takisung, dan Pelaihari. Pengumpulan data dalam penelitian ini dilakukan dengan menyebarkan kuesioner kepada responden pada kaur keuangan setiap desa. Sampel dalam penelitian ini berjumlah

41 responden dari 41 kuesioner yang disebarkan hanya sebanyak 30 (73,17%) kuesioner yang diterima kembali oleh peneliti dan kuesioner yang tidak kembali kepada peneliti sebanyak 11 (26,83%) kuesioner.

Statistik Deskriptif

The mean and standard deviation (SD) scores of the answers to the village financial system indicator questionnaire calculated by a sample of 30 were 35.67 and 2.783, respectively. As is known, a standard deviation number lower than the mean value indicates that the variance of the data is minimal and even.

The mean of the answers to the human resource competency questionnaire calculated by the sample number of 30 was 37.37 and the standard deviation was 2.930. As it is known that a standard deviation value lower than the

mean value indicates that the actual variation in data is small and the values are spread quite evenly. The average (mean) and standard deviation (SD) scores of the village financial statement quality questionnaire answers calculated by a sample of 30 were 38.53 and 3.203 respectively. As it is known that a standard deviation value lower than the mean value indicates that the actual variation in data is small and the values are spread quite evenly.

Data Quality Test and Data Validity Test

Validity testing is carried out to measure the validity or absence of an instrument. If the pearson correlation value is greater than the critic number ($r\text{-count} > r\text{-table}$) at a significant level of 0.05 or the probability value for the correlation is less than 0.05 then the instrument is valid. The r-table value is determined with a significance level of 0.05 with $df(N-2) = 30-2 = 28$ then the r value of the table (0.05; 28) for the validity test is 0.361.

Based on the results of the validity test, it shows that the *pearson correlation* value in each statement item is greater than r table 0.361 and the probability value is smaller than 0.05 which means all statement items declared valid and can be used in reliability testing.

Data Reliability Test

The purpose of the reliability test is to see if the questionnaire will consistently measure the same construct or will remain stable when used occasionally. If the respondent's responses to a questionnaire are constant

or stable over time, then the questionnaire is considered reliable. Reliability tests can be measured using *Cronbach's Alpha* (α) statistical test. If the value of *Cronbach's Alpha* (α) coefficient is greater than 0.60, it is stated that the research instrument is reliable.

Based on the results of reliability tests, it shows that the value of *Cronbach's Alpha* (α) coefficient in each statement item is greater than 0.60, which means that all statement items are said to be reliable.

Classical Assumption Test Normality Test

The normality test is performed to test whether in a regression model, the independent variable and the dependent variable have a normal distribution or not. Normality testing in this study was carried out using the Kolmogorov-Smirnov Test (K-S) statistical test. If the Sig value > 0.05 then the data can be expressed as normally distributed.

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.48736994
Most Extreme Difference ^s	Absolute	.093
	Positive	.084
	Negative	-.093
Test Statistic		.093
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Based on the results of the normality test, it is known that the value of Asymp. Sig. (2-tailed) is 0.200, which means the value of $0.200 > 0.05$ so that the regression model is expressed as a normal distribution.

Multicollinearity Test

The multicollinearity test is used to determine whether there is a correlation (strong relationship) between independent variables in a regression model. There should be no correlation between independent variables in a viable regression model. Multicollinearity testing in this study was carried out by looking at the value of *variance inflation factor* (VIF) and *tolerance*. If the $VIF < 10$ and the *tolerance* value > 0.10 then there is no symptom of multicollinearity between independent variables in the regression model.

Table 2. Multicollinearity Test

Independent Variables	Collinearity Statistics	
	Tolerance	VIF
Village Financial System	0,822	1,216
Human Resources Competence	0,822	1,216

Based on the results of the multicollinearity test, it is known that the tolerance value of village financial system variables and human resource competence is $0.822 > 0.10$ and the VIF value of village financial system variables, and human resource competence is $1.216 < 10$, which means

that independent variables do not occur symptoms multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variety from the residual one observation to another. The table t value is determined with a significance level of 0.05 with $df(N-2) = 30-2= 28$ then the table t value (0.05; 28) for heteroscedasticity test is 2.048.

Table 3. Heteroscedasticity Test

Independen t Variables	t hitung	Sig.	t tabel (df 28)
X ₁	1,700	0,101	2,048
X ₂	0,645	0,524	2,048

Based on the results of the heteroscedasticity test, it shows that the variables of the village financial system with a calculated t value of $1.700 < 2.048$ and a significance value of $0.101 > 0.05$. The human resource competency variable with a calculated t value of $0.645 < 2.048$ and a significance value of $0.524 > 0.05$, which means that the regression model does not occur heteroscedasticity.

Multiple Linear Regression Analysis Test

Multiple linear regression analysis is performed to examine the effect of two or more independent variables on one dependent variable. The test was conducted using a significance level of 0.05 ($\alpha=5\%$).

Table 4. Multiple Lienar Regression Analysis Tes

Variable Model	Unstandardize d Coefficients	
	B	Std. Error
(Constant)	7.955	7.274
Village Financial System	.454	.190
Human Resources Competence	.385	.180

Based on the results of the regression test, the regression equation is formed into:

$$Y = 7,955 + 0,454X_1 + 0,385X_2 + e$$

Hypothesis Testing Coefficient of Determination

The results of the coefficient of determination test obtained that the R value is 0.630 which means the correlation between village financial system variables and human resource competency variables is 0.630, the R value is close to 1 so that it occurs close relationship between variables.

The R Square value is 0.397 or 39.7%. This means that the influence of the village financial system and human resource competence on the quality of village financial statements in the three sub-districts of Tanah Laut Regency is 39.7%. While the remaining 60.3% was influenced by other causes outside this research model.

F Test (Simultaneous)

The F value test is a joint test of independent variables performed to see whether all independent variables have a

simultaneous influence on the dependent variable.

Village Financial System and Human Resource Competence affect the Quality of Village Financial Reports

$F_{table} = (k; N-k) = (2 ;30-2) = (2;28)$ then the F value of the table for simultaneous tests is 3.34. Based on the results of the F test, it shows that the calculated F value obtained is $8.882 > 3.34$ and the significance rate is $0.001 < 0.05$, then H3 is accepted, which means that simultaneously the village financial system and human resource competence have a significant effect to the quality of village financial statements.

Test T (Partial)

The t-test aims to test the partial effect of the independent variable on the dependent variable by assuming the other variable is constant. The table t value is determined with a significance level of 0.05 with $df(N-2) = 30-2 = 28$ then the table t value (0.05; 28) for the partial test was 2.048.

Table 5. Test t Variable Model	t hitung	Sig.
Village Financial System	2.393	.024
Resource Competency Human	2.138	.042

Based on the results of the t test of each independent variable explains that:

Village Financial System affects the Quality of Village Financial Statements

It is known from the test of the variable t test of the village financial system has a t count of $2.393 > 2.048$ and a significance value of $0.024 < 0.05$ then H1 is accepted, the village financial system has a significant effect on the quality of village financial statements.

Human Resource Competence affects the Quality of Village Financial Statements

It is known from the test that the human resource competency variable t has a t-count of $2.138 > 2.048$ and a significance value of $0.042 < 0.05$ then H2 is accepted, which means that partially human resource competence has a significant effect on the quality of village financial statements.

Discussion

In producing financial statements, where financial statements are produced from good inputs, good processes, and good outputs, the application of siskeudes plays a very important role. Therefore, the resulting financial statements are expected to be able to present the necessary data, improve the quality of report findings, and be accessible as soon as possible. Another factor in supporting the process of making quality village financial statements is the competence of human resources. Human resources directly related to the system must have adequate accounting expertise. Adequate accounting expertise can be supported by optimizing the competence of human

resources carried out by attending training (training) related to financial statement administration and attending seminars on financial statement governance.

This shows that the better the optimization of the application of siskeudes accompanied by optimization of the ability and skills of human resources, the better the quality of the village financial statements produced, as well as if the skills and knowledge of human resources are not sufficient to operate Siskeudes so that the implementation of Siskeudes is less than optimal, the quality of village financial statements becomes less good. This shows that Siskeudes and human resource competence have the ability to explain their influence on the quality of village financial statements.

D. CONCLUSIONS

The Village Financial System has a significant effect on the Quality of Village Financial Statements in Three Districts of Tanah Laut Regency. The better the optimization of the implementation of siskeudes, the better the quality of the village financial statements that will be produced. Human Resource Competence has a significant effect on the Quality of Village Financial Statements in Three Districts of Tanah Laut Regency. The better the competence of human resources in the form of abilities and skills, the better the quality of the village financial statements produced. Simultaneously, the Village Financial System and Human Resource Competence have a significant effect on the Quality of Village Financial Statements in the Three Districts of

Tanah Laut Regency. The better the optimization of the application of siskeudes accompanied by the optimization of the ability and skills of human resources, the better the quality of the village financial statements produced, as well as if the skills and knowledge of human resources are not yet adequate to operate Siskeudes, in other words, the application of Siskeudes is less than optimal, so the quality of village financial statements becomes less good.

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