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What Affects The Quality Of Information In Financial Statements?

Anandita Zulia Putri¹, Lulu Amalia Nusron², Zaky Kresna Alim³

Universitas PGRI Yogyakarta
Anandita.zp@upy.ac.id*

Abstract

The purpose of this study was to determine whether or not there was an influence of human competence, internal control system, and application of village financial system (SISKEUDES) on the quality of information on village government financial reports. The population in this study was 36 Village Governments in Banjarnegara Regency. The purposive sampling method was used for sampling. The sample in this study was obtained from 128 respondents who are village government officials who are involved in managing and making information on village government financial reports. This study uses primary data with a questionnaire method. Researchers conducted the descriptive statistical analysis, data quality tests, and hypothesis testing. The results of the first hypothesis test give the result that the competence of human resources affects the quality of financial statement information. The results of the second hypothesis test give the result that the internal control system affects the quality of financial statement information. The results of the third hypothesis test give the result that the application of the Siskeudes application affects the quality of financial statement information.

Keywords: Competence, control, siskeudes, Financial Statement

Abstrak

Tujuan penelitian ini adalah untuk mengetahui ada tidaknya pengaruh kompetensi sumber daya manusia, sistem pengendalian intern, dan penerapan aplikasi sistem keuangan desa (SISKEUDES) terhadap kualitas informasi laporan keuangan pemerintah desa. Populasi dalam penelitian ini adalah 36 Pemerintah Desa Kabupaten Banjarnegara. Metode purposive sampling digunakan untuk pengambilan sampel. Sampel dalam penelitian ini diperoleh dari sebanyak 128 responden yang merupakan aparat pemerintah desa yang terlibat dalam pengelolaan dan pembuatan informasi laporan keuangan pemerintah desa. Penelitian ini menggunakan data primer dengan metode kuesioner. Peneliti melakukan analisis statistik deskriptif, uji kualitas data, dan uji hipotesis. Hasil uji hipotesis yang pertama memberikan hasil bahwa kompetensi sumber daya manusia berpengaruh terhadap kualitas informasi laporan keuangan. Hasil uji hipotesis yang kedua memberikan hasil bahwa sistem pengendalian internal berpengaruh terhadap kualitas informasi laporan keuangan. Hasil uji hipotesis ketiga memberikan hasil bahwa penerapan aplikasi Siskeudes berpengaruh terhadap kualitas informasi laporan keuangan.

Kata Kunci: Kompetensi, pengendalian, siskeudes, Laporan Keuangan

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A. INTRODUCTION

Government accounting has a role in managing public finances to realize good governance, starting from the central government, regional governments, and even villages. Government accounting principles, such as accountability and transparency in public financial management, are expected to provide adequate reporting information for the central government and regional governments, such as villages (Nurhakim & Yulianto, 2018). Villages have sufficient authority and funds to manage their potential to improve the economy and public interest (Rahayu, et al., 2019). The Financial Supervisory Agency (BPK) in collaboration with the Government of Indonesia, the Ministry of Finance, and stakeholders created a system to facilitate reporting called the Village Financial System (Siskeudes). The system is useful for solving financial problems and published computerized. Thus, the approval and accountability of the village government began to be well organized and the expected goals were achieved (Musyaffi & Muna, 2020).

The Village Government is the smallest government unit in Indonesia (Riyanita & Widiastuti, 2020). Based on Permendagri No. 20 of 2018 concerning Village Financial Management, the Village Government is given a great opportunity to distribute development activities and manage village finances independently (Atmadja & Saputra, 2018). The Indonesian government focuses on the field of development, especially for villages, one of the programs is Nawacita which was created by the government to strengthen regions and villages to become Indonesian unity (Nurhakim & Yulianto, 2018). This opportunity is provided to increase the feasibility of living and welfare of rural communities (Sujana et al., 2020).

The Village Government has a large role and authority in village fund management activities (Riyanita & Widiastuti, 2020). Large village funds will invite a lot of negative assumptions among practitioners, academics, and politicians (Atmadja & Saputra, 2018). Corruption and abuse of authority will be a problem in the village government if the competence of human resources and institutional readiness of the village government are not prepared (Sujana et al., 2020). The Village Government in carrying out financial management activities must apply the principle of accountability in its management (Utamingtyas, 2019). The village government is responsible to the community for all activities that have been held by providing quality financial report information (Atmadja & Saputra, 2018). Several factors are thought to influence the quality of information on village government financial reports.

The first factor is the competence of human resources. Competencies possessed by human resources are needed to carry out their duties and responsibilities more effectively, professionally, and efficiently. Most village governments in Indonesia have limited human resources in village financial management activities. These limitations include the lack of competence in the accounting field which can lead to weaknesses in village financial management activities (Rifandi, 2019). Yassin & Hamovinsah' (2021) research states that the quality of human resources affects the quality of financial statement information. Limited human resources can make accounting logic incomprehensible and inapplicable, resulting in financial reports that are not by established rules (Utamingtyas, 2019). The results of research by Yulianti et al. (2019) states that village heads have the highest understanding when compared to all village government officials. In addition, village government officials who have an accounting education background are better able to understand the village financial system than those who do not have basic accounting. The study of Young et al. (2017) recommends holding a work program that supports the competence of human resources to realize the maximum quality of village government financial report information such as accounting training and village financial system training.

The second factor is the internal control system. The activities of implementing the internal control system are needed to avoid the risks that will occur. These risks include misuse of village funds and incorrect recording of information in village government financial reports (Riyanita & Widiastuti, 2020). The components of the government's internal control system include the control environment, risk assessment, control activities, telecommunications, and monitoring (Dewi et al., 2019). Internal control's objectives include maintaining assets, reporting company assets accurately and appropriately, providing reliable information, making financial reports based on certain criteria, improving operational efficiency, encouraging compliance with controls, and complying with existing business conditions (Prayogo & Setiawaningsih, 2020).

The third factor is the implementation of the village financial system (SISKEUDES). Utilization of the siskeudes application needed to assist and facilitate village financial management activities (bnpk.go.id, 2015). Technology can be well received if it has a meaningful use for its users. The implementation of the siskeudes application must be by the needs of village officials as village fund managers. User involvement cannot be separated from information systems in terms of monitoring, operation, and use (Bawono et al., 2020). The siskeudes application can present information on Village Government financial reports a precise, reliable, fast, and consistent manner (Riyanita & Widiastuti, 2020). However, the results of the research by Yulianti et al (2019) stated that the siskeudes needed to be continuously updated to be simpler in operation, easy to understand, and able to produce complete reports. Local government management must support the implementation of Siskeudes and internal control to optimize the quality of local government financial reports (Muda et al., 2017).

Based on some of the factors above, the motivations for this research include: the existence of several inconsistent results of previous studies; the existence of several problem phenomena in Banjarnegara Regency; and there has been no similar research conducted in Banjarnegara Regency. Rifandi's research (2019) shows that human resource competence has an influence on the quality of the information in village government financial reports, but Utaminingsya's (2019) research shows different results, namely that there is no such influence. Riyanita & Widiastuti's (2020) research shows that there is an influence of the internal control system on the quality of village government financial report information, but Amaliah & Murtini's research (2017) shows that there is no such influence. Research by Riyanita & Widiastuti (2020) shows that there is an effect of implementing the siskeudes application on the quality of information on village government financial reports, but research by As et al. (2020) showed that there was no effect.

The first problem phenomenon is that the "Regional Human Resources Development Agency (BPSDMD) of Central Java Province" published one of the Level IV Leadership Training Innovations in Banjarnegara Regency in 2017. The level IV leadership training innovation contains information on strengthening village performance through accountable village arrangements, financial statements, in Banjarnegara Regency. This was done by the Central Java Province BPSDMD due to limited human resources and a lack of understanding of the arrangement of accountable village financial reporting in Banjarnegara Regency (bpsdmd.jatengprov.go.id, 2017).

The second problem phenomenon is that the Expertise Council of the House of Representatives of the Republic of Indonesia (DPR RI) through the Center for the Study of State Financial Accountability (PKAKN) published the "Review of Village Funds in Central Java Province 2015-2017". The village fund study contains information on the Supreme Audit Agency (BPK) which states that Banjarnegara Regency has weaknesses in its internal control system. The BPK stated that the control over the submission of accountability reports on the realization of the APBDs implementation was not sufficient. Based on the Semester I Examination Report of Banjarnegara Regency in 2017, it is known that the summary of the accountability report on the realization of the implementation of the 2016 APBDs reported to the BPK only summarizes the reports of 117 villages and the remaining 149 villages have not been recorded and there is no summary of the accountability reports (kas.dpr.go.id, 2018).

The third problem phenomenon is that the "Financial and Development Supervisory Agency (BPKP) publishes an official report in Banjarnegara Regency in 2019". The report contains information about the Banjarnegara Regency Government holding a workshop on the implementation of the siskeudes application to 266 villages. This is done by the Banjarnegara Regency Government because the education level of each Village Government apparatus is different. All village government officials may not necessarily be able to use the Siskeudes application properly and correctly in recording and managing village finances (bnpk.go.id, 2019). Rifandi's research (2019) is a reference in this study, but there are differences in the independent variables and the location of the research object. This study modifies the transparency variable in Rifandi's research (2019) to become the internal control system variable from the study (Riyanita & Widiastuti, 2020). The location of the object of Rifandi's research (2019) is in Kulon Progo Regency, but this research was conducted in Banjarnegara Regency.

B. LITERATURE REVIEW AND HYPOTHESIS FORMULATION

1. Literature Review

Stewardship theory explains that stewards or managers will act according to the interests of the principal or the organization (Donaldson & Davis, 1991). Steward or manager will prioritize the interests of the principal or organization rather than individual interests. Steward or manager will shift self-serving behavior to pro-organizational so that the interests of the principal or organization can be achieved. The steward or manager will continue to prioritize the interests of the principal or the organization even though the steward or manager has individual interests that may not be the same as the interests of the principal or the organization. This is done by stewards or managers because organization behavior will provide greater benefits than selfish behavior (Riyanita & Widiastuti, 2020). In essence, the village government aims not to seek profit but to provide maximum service to the village community. Stewardship Theory sees village government as an organization that is trusted village communities who are required to manage and present village finances to be reported in a transparent and accountable manner. To carry out their responsibilities as servants, village officials must use their competence to the maximum to be able to provide village financial reports in accordance with government accounting guidelines and must show benefits to stakeholders (Yassin & Harmovinah, 2021).

If it is related to this research, the village government apparatus is the protector and the village community is the head of the school. The interest of the village community is that the information on the Village Government financial statements presented must be of high quality. Quality Village Government financial report information must meet the qualitative characteristics of Village Government financial report information. The Village Government apparatus will endeavor to present information on the Village Government financial statements by fulfilling the qualitative characteristics of the Village Government financial report information. This is done by the village government apparatus because it prioritizes the interests of useful village communities rather than prioritizing individual interests (Riyanita & Widiastuti, 2020).

The government regulates government accounting standards in Government Regulation Number 71 of 2010. Information on Village Government financial statements is a structured information recording carried out by Village Government officials regarding financial transactions and positions. The qualitative characteristics of the Village Government financial report information are comparable, understandable, relevant, and reliable. The Indonesian Institute of Accountants (2015) states that financial statements are structures that represent the location and results of a company's financial work. Financial statements aim to present information related to the location of financial assets, financial results, and company revenue that can be very helpful in making economic decisions. Meanwhile, according to Ministerial Regulation No. 13 of 2006, regional financial reports are an arrangement of information in accordance with the results of financial work and all transactions carried out by local governments during the current period.

The competence of village government human resources is regulated in "Permendagri Number 11 of 2018 concerning Competency-Based Apparatus HR Development System in the Ministry of Home Affairs and Regional Government". The competence of village government human resources is the individual characteristics and abilities of village government officials in carrying out their duties and responsibilities more effectively, professionally, and efficiently. The characteristics of the village government's human resource competencies are attitudes, behavior, knowledge, and skills.

The Village Government's internal control system is regulated in "Government Regulation Number 60 of 2008 concerning the Government's Internal Control System". A structured process carried out by Village Government officials in realizing the security of state assets, compliance with laws and regulations, effective and efficient activities, and reliable reporting of money performance is the definition of the village government's internal control system. The elements in it are control activities, information and communication, control environment, risk assessment, and monitoring of internal control. The internal control system includes the organization's structure, methods, and coordinated actions to maintain agency assets, check the accuracy and reliability of accounting information, improve efficiency and comply with agency regulations. Internal control is needed to make it easier to find out problems that are happening or will occur during the working

period so that we can find out whether the goals of an organization have been achieved or not (Prayogo & Setiany, 2020) ⁷⁵

Applications for the use of the Siskeudes application are regulated in the "Ministry of Home Affairs Circular Letter" Number 143/8350/BPD Year 2015 concerning Application for ¹³ Village Financial Management". The Siskeudes application is an application that aims to make village financial management activities more participatory, transparent, and accountable. The Siskeudes application can provide information on village government financial reports that are accurate, reliable, fast, and consistent.

2. Hypothesis Formulation

Competence is a combination of skills, knowledge, and attitudes, which can be critically observed and applied to an organization's success and performance, as well as employees' personal contributions to ²² organization. Human resources must have competence in running the system and understand financial statements so that the results of financial statements cannot be canceled (Trisnawati et al., 2020). The reliability of the Village Government financial report information data can be improved by having competent Village Government human resources. Data reliability is one of the qualitative characteristics of Village Government financial report information. If it is associated with the theory of stewardship, village government officials will try to meet the quality of financial reports by involving competent human resources. Research by Rifandi (2019) and Umar et al. (2018) shows that the competence of human resources on the quality of village government financial report information ³⁷ a positive influence.

H¹: "Human resource competence has a positive effect on the quality of information on village government financial reports".

The reliability of the Village Government financial report information data can be improved by carrying out the Village Government's internal control system activities properly. Data reliability can be one of the elements where the financial statement information becomes quality. If it is associated with the management theory, the village government apparatus will try to improve the activities of the village government's internal control system properly and effectively. This will tend to produce the optimal quality of financial statement information. It can be analogized that if the implementation of internal control is maximized, the quality of financial report information will also be maximized (Widiastuti et al., 2019). Research by Riyanita & Widiastuti (2020) and Utamingtyas (2019) shows that there is a positive influence of the internal control system on the quality of the information in village government financial reports.

H²: "The internal control system has a positive effect on the quality of information on village government financial reports".

The reliability of the Village Government financial report information data can be improved by making good use of the siskeudes. Data reliability is one of the qualitative characteristics of Village Government financial report information. If it is associated with management theory, village government officials will try to fulfill the qualitative characteristics of village government financial report information by increasing the utilization of the Siskeudes application properly. The use of Siskeudes is intended to help village officials manage village finances starting from planning, implementing, managing, and reporting to being responsible so that the performance of the village government increases (Ariyanti and Alfatih, 2018). Research by Riyanita & Widiastuti (2020) and Rifandi (2019) shows that there is a positive effect of implementing the Siskeudes application on the quality of village government financial report information.

H³: "The implementation of the village financial system (SISKEUDES) has a positive effect on the quality of information on village government financial reports".

C. RESEARCH METHOD

Researchers conducted this research from October 2020 to May 2021. The object of this research is the Village Government in Banjarnegara Regency. Banjarnegara Regency consists of 20 sub-districts (banjarnegarakab.bps.go.id, 2019). The criteria for this research sub-district are sub-districts where all village administrations have used the siskeudes application so that there are 3 sub-districts in Banjarnegara Regency, namely Banjarnegara District, Madukara District, and Sigaluh District. Banjarnegara Regency is the location of research data collection because it is

located in the center of Banjarnegara Regency. Banjarnegara Regency is the location for holding a workshop on the use of the siskeudes application in 2019. All Village Governments in Banjarnegara Regency have taken advantage of the application of the siskeudes application (bpkp.go.id, 2019).

Madukara Sub-district is the location for research data collection because Madukara District has required all village governments in Madukara District to use the siskeudes application. Utilization of the siskeudes application is required in the disbursement of 2018 village spending SPP. All Village Governments in Madukara District have utilized the siskeudes application (sered-banjarnegara.desa.id, 2019).

Sigaluh Regency is the location for research data collection because the Sigaluh Regent has carried out data collection activities for the Village Government in Sigaluh Regency using the 2018 siskeudes application (sigaluh.banjarnegarakab.go.id, 2018). Sigaluh District has also carried out monitoring and evaluation activities to the Village Government in Sigaluh District which utilizes the 2018 siskeudes application. All village governments in Sigaluh District have utilized the siskeudes application (sigaluh.banjarnegarakab.go.id, 2018).

Banjarnegara Regency consists of 4 Village Governments. Madukara Regency consists of 18 Village Governments. Sigaluh Regency consists of 14 Village Governments so the number of Village Governments in the 3 sub-districts is 36 Village Governments (banjarnegarakab.bps.go.id, 2019).

D. RESULTS AND DISCUSSION

1. Subject Determination Method

The researcher determined the population of 36 Village Governments in Banjarnegara Regency. The sampling method is a purposive sampling method. The sample criteria for this study are based on the sample criteria in Rifandi's research (2019) including Village government officials who have a role in managing and making information on Village Government financial reports, namely village finance officers, village finance staff, village heads, and village secretaries; the minimum education of village government apparatus is high school; and work experience of Village Government apparatus at least 1 year.

2. Variables/Research Objects

The dependent variable of this study is the quality of the village government financial report information. Riyanita & Widiastuti (2020) state that comparable, understandable, relevant, and reliable indicators can be used to measure the quality of information on village government financial reports.

The first independent variable is the competence of human resources. According to Rifandi (2019), human resource competence can be measured using indicators, namely experience in accounting, roles and functions to achieve goals, individual abilities, education level, understanding of accounting procedures and processes, and periodic training. The second independent variable is the internal control system. According to Riyanita & Widiastuti (2020), the internal control system can be measured using several indicators, including control activities, information and communication, control environment, risk assessment, and internal control monitoring. The third independent variable of this research is the application of siskeudes application. According to Riyanita & Widiastuti (2020), the implementation of the siskeudes application can be measured using indicators, namely accuracy, reliability, speed, and consistency.

The measurement scale of this research variable is a Likert scale using five 5 (five) intervals. A score of 1 has (one) meaning that the answer given by the respondent "strongly disagrees". A score of 2 (two) means that the answer given by the respondent "disagrees". A score of 3 (three) means that the answer given by the respondent is "neutral". A score of 4 (four) means that the answer given by the respondent "agrees". A score of 5 (five) means the answer given by the respondent "strongly agrees".

3. Data Collection Techniques and Instruments

This research is quantitative research that uses primary data by distributing questionnaires. Questionnaires were distributed to the head of village finance, village finance staff, the village

head, and village secretary who are Village Government officials who are involved in managing and making information on Village Government financial reports by direct distribution.

4. Data analysis technique

The data analysis method in this research is "descriptive statistics, data quality test, and hypothesis testing". The data quality test of this research is the validity test and the reliability test. The hypothesis testing of this research is "multiple linear regression analysis, simultaneous test (F test), partial test (t test), and coefficient of determination test (R2)" (Ghozali, 2018). The multiple linear regression model of this study is:

Table 1. Research Questionnaire Data

Description	Total	Percentage
Distribution questionnaire	144	100%
Non-returning questionnaire	(12)	(8,33%)
A questionnaire that cannot be used	(4)	(2,78%)
The questionnaire that can be used	128	88,89%

Source: research questionnaire data processed, 2021

5. Data Description

Table 1 explains that there were 144 questionnaires distributed and 12 questionnaires were not returned. This is because some Village Governments in Banjarnegara Regency do not have village financial staff. The final questionnaire that can be processed is 128. There are four questionnaires that do not meet the criteria so they cannot be used as samples.

Table 2. Statistic Deskriptive

Variable	N	Range	Min	Max	Mean	Std. Deviation
HRC (X ¹)	128	20	30	50	40,58	3,999
ICS (X ²)	128	26	39	65	55,00	4,996
SISKEUDES (X ³)	128	16	24	40	35,14	3,533
QVGVRI (Y)	128	17	43	60	51,94	4,372

Source: research questionnaire data processed, 2021

6. Data analysis

Descriptive statistics

Table 2 explains that the number of data (N) is 128. The human resource competency variable as a range of values of 20, a minimum value of 30, a maximum value of 50, an average of 40,58 and a standard deviation of 3,999. The internal control system variable has a range value of 26, a minimum value of 39, a maximum value of 65, a mean value of 55,00, and a standard deviation of 4,996. The variable for the siskeudes application has a range of 16 values, a minimum value of 24, a maximum value of 40, a mean value of 35,14, and a standard deviation of 3,533. The reliable quality of information on village government financial reports has a range of values of 17, a minimum value of 43, a maximum value of 60, a mean value of 51,94, and a standard deviation of 4,372. This means that most of the respondents answered agree on each variable.

Table 3. Validity Test Results

Variable	Item	Sig.	Description
HRC (X ¹)	Question 1-10	0,000	Valid
ICS (X ²)	Question 1-13	0,000	Valid
SISKEUDES (X ³)	Question 1-8	0,000	Valid
QVGVRI (Y)	Question 1-12	0,000	Valid

Source: research questionnaire data processed, 2021

7. Data Quality Test

a. Validity test

Table 3 explains that the question items in each variable have a significance value of $0,000 < 0,05$ which means that the question items in each variable are declared valid.

Table 4. Reliability Test Results

Variable	Cronbach Alpha	Description
HRC (X ¹)	0,815	Reliable
ICS (X ²)	0,901	Reliable
SISKEUDES (X ³)	0,884	Reliable
QVGVRI (Y)	0,865	Reliable

Source: research questionnaire data processed, 2021

b. Reliability Test

Table 4 explains that each variable has a Cronbach Alpha value of more than 0,7. This means that each variable can be declared reliable.

Table 5. Hypothesis Test Results

Model	Unstandardized Coefficients	T	Sig.
B			
1 (Constant)	13,199	4,010	0,000
HRC (X ¹)	0,237	2,787	0,006
ICS (X ²)	0,335	3,960	0,000
SISKEUDES (X ³)	0,303	2,891	0,005
	F	Count	47,129
	=		
	Adjusted	R ²	0,521
	=		

Source: research questionnaire data processed, 2021

8. Hypothesis test

a. Multiple Linear Regression Analysis

Table 5 explains that multiple linear regression gives the following results:

$$Y = 13,199 + 0,237X_1 + 0,335X_2 + 0,303X_3 + e$$

The results of the multiple linear regression equation explain that the constant value is 13,199. This means that if the value of the three independent variables is equal to zero, then the value of the dependent variable is 13,199. The value of the regression coefficient of the X1 variable is 0,237. This means that if there is an increase in the value of the X1 variable by 1 unit, there will be an increase in the Y variable of 0,237. The regression coefficient value of the X2 variable is 0,335. This means that if the value of the X2 variable has increased by 1 unit, it can increase the Y variable by 0,335. The regression coefficient value of the X3 variable is 0,303. This means that if the value of the X3 variable increases by 1 unit, it will increase the Y variable by 0,303.

b. Simultaneous Test (F Test)

Table 5 explains that the three independent variables have an F significance value of 0,000 which is smaller than 0,05. This shows that the three independent variables simultaneously have a positive effect on the variable quality of information on village government financial statements.

c. Partial Test (t-Test)

Table 5 explains that the X1 variable has a t significance value of 0,006 which is smaller than 0,05 and a beta value of 0,237. This means that partially or individually the variable of human resource competence has a positive effect on the dependent variable. The X2 variable has a t significance value of 0,000 which is smaller than 0,05 and a beta value of 0,335. This

means that partially or individually the internal control system variable has a positive effect on the dependent variable. The X3 variable has a t significance value of 0,005 which is smaller than 0,05 and a beta value of 0,303. This means that partially individually the variable of implementing the village financial system (SISKEUDES) has a positive effect on the dependent variable.

d. Coefficient of Determination Test (R²)

Table 5 explains that the Adjusted R² value is 0,521 for the three independent variables, namely: human resource compensation, internal control system, and SISKEUDES implementation. The independent variable is able to explain the information quality variable in the village government's financial statements by as much as 52.1%.

9. Discussion of Research Results

The Village Government in Banjarnegara Regency already has competent human resources. The competencies of the Village Government apparatus in Banjarnegara Regency include: having the ability to present information in Village Government financial reports that already adhere to accounting standards; having an educational background in accordance with their duties and responsibilities in the field of accounting, and having experience in the field of accounting, so as to reduce errors in work. Competent human resources according to their field of expertise will complete their work efficiently and effectively. Human resource competence will increase the timeliness of presenting financial information, so that the higher the competence of human resources, the better the quality of the financial reports produced (Trisnawati et al., 2020). This research supports the competency theory which states that competency-based human resources can increase capacity and build foundations because if people who work in organizations have the right competencies according to the demands of their work, these people are capable both in terms of knowledge, skills, and abilities, and mental and productive character (Dewi et al., 2019). This research is supported by research by Rifandi (2019) and Umar et al. (2018) which shows that there is a positive influence of human resource competence on the quality of the information in village government financial reports.

The Village Government in Banjarnegara Regency has implemented the Village Government's internal control system activities in accordance with regulations. Activities of the internal control system of the village government apparatus in Banjarnegara Regency include: signing a statement of integrity pacts in implementing the code of ethics; the authority and responsibility of the Village Government apparatus in Banjarnegara Regency that have been clearly defined and communicated to all Village Government apparatus; and there is a complete and comprehensive risk analysis of possible violations of the accounting system. This research is supported by research by Rianita & Widiastuti (2020) and Utamingtyas (2019) which shows results that the internal control system has a positive effect on the quality of the information in village government financial reports. In addition, there is also a need for moral and ethical changes for managers and staff involved in managing village funds to consistently comply with regional and central regulations in preparing village fund management plans. The existing regulations cannot be separated from the implementation of village government which is moral, and ethical and has the principle of accountability in managing village funds. In the end, they were able to produce quality village financial reports (Umar et al., 2018). This research supports Government Regulation no. 60 of 2008 which defines "Internal Control System as an integral process in actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations" (Dewi et al., 2019). Some of the objectives of internal control are to maintain assets, maintain sufficiently detailed records for accurate reporting of company assets, provide reliable information, prepare financial reports according to predetermined criteria, improve and encourage operational efficiency, encourage managerial compliance, meet requirements, as well as existing laws and regulations (Prayogo & Setiany, 2020).

The Village Government in Banjarnegara Regency has made good use of the implementation of the village financial system (SISKEUDES). The benefits of implementing the siskeudes

application for Village Government officials in Banjarnegara Regency include faster village financial management processes; more consistency; and become more accurate. Ariyanti and Alfatih (2018) state that there are 4 indicators of implementing village financial system applications that are proven to affect the quality of financial reports, including the number of human resources in finance, the number of computers that meet the standards, good organizational commitment, and village apparatus responsibilities. This research also supported by research by Riyanita & Widiastuti (2020) and Rifandi (2019) which shows that the application of the village financial system application (SISKEUDES) has a significant positive effect on the quality of information on village government financial reports.

E. CONCLUSION

Researchers can provide conclusions from the results and discussion of the research above. This study concludes that the quality of village government financial report information can be influenced by several factors, namely human resource competence, internal control systems, and the application of village financial system applications (SISKEUDES).

This study still has many shortcomings due to several limitations, namely this research was only conducted in Banjarnegara Regency so the results of this study cannot be generalized to all objects. Researchers have suggestions for further research so that the results obtained by further researchers can be better. The researcher's suggestion for further research is that the questionnaires distributed to respondents can be accompanied by direct interviews so that respondents' perceptions can better reflect the actual conditions.

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