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DETERMINANTS ANALYSIS FOR THE QUALITY OF VILLAGE FINANCIAL STATEMENTS

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ABSTRACT

This study aims to determine the effect of human resource competence, utilization of information technology, and public participation on the quality of village financial statement. This is a quantitative study which used a survey method and questionnaire. Furthermore, the samples were obtained using double sampling method with a total of 172 villages in Banyumas Regency. The collection of primary data was from respondents' answers to the questionnaire instrument that was distributed to the village secretary or treasurer as the PTPKD.

The results showed that human resource competence did not affect the quality of village financial statement, while the utilization of information technology and public participation had positive effects. Furthermore, the study has three implications, first, the government is specifically expected to make good utilization of the provided information technology. Secondly, it is hoped that the central and regional governments can provide more intensive education and training to villages, in order to improve the competence of human resources, namely the village officials. Thirdly, the central and local governments as policymakers need to develop policies that villages universally can follow and do not overlap with one another.

KEYWORDS: Human Resource Competence; Information Technology; Public Participation; Quality of Village Financial Statement.

INTRODUCTION

The central government has given authority of decentralization system to villages since the enactment of Law Number 6 of 2014. Meanwhile, autonomy implementation for villages gives the government the authority to manage, regulate, and carry out their own affairs. Furthermore, the law enactment resulted in the flow of funds to villages in large numbers. Since 2015, the central government started making provisions of some funds sourced from the State Budget (APBN) for all villages in Indonesia with a total of IDR 20.7 trillion, and each tends to receive IDR 280 million. This amount was an increase of IDR 11 trillion from the previous budget that was only IDR 9 trillion. The totality increased continually to IDR 46.9 trillion in 2016, and IDR 60 trillion from 2017 to 2018. Meanwhile, Banyumas in the 2018 fiscal year became the regency with the highest average revenue per village in the residency of Barlingmascakeb (Banjarnegara, Purbalingga, Banyumas, Cilacap, and Kebumen). The funds received by Banyumas for the 2017 fiscal year was IDR 255,734,553,000, which increased to IDR 298,545,418,000 in 2018 according to the Directorate General of Fiscal Balance, 2018.

Regency	Number of Villages	Village Fund Revenues	Average funds per village
Banjarnegara	266	IDR 221,842,482,000	IDR 833,994,293
Purbalingga	224	IDR 199,651,735,000	IDR 891,302,388
Banyumas	301	IDR 298.545.418.000	IDR 991,845,242
Cilacap	269	IDR 243.267.268.000	IDR 904.339.286
Kebumen	449	IDR 350,115,647,000	IDR 779,767,588

Table 1.
Details of Village Fund Revenues for Barlingmascakeb in 2018

In addition to receiving the funds directly from the State Budget (APBN), villages also receive from other sources such as central fund transfers through the Regency/City Budget known as Village Fund Allocation (ADD). The Village Original Income (PAD) is from local taxes and levies, financial assistance from the Provincial and Regency/City budgets, grants, and other legal incomes. However, the management of village income by its government often has certain consequences. Furthermore, the final form of the government accountability is the village financial statement which is a report on the realization of Village Budget (APBDes) implementation as stated in the Minister of Home Affairs Regulation Number 113 of 2014 Article 37. The report is expected to provide quality information for related parties in making decisions based on the principles of transparency, accountability, participation, and discipline as well as orderly budgets. Also, quality reports are a manifestation of good governance, which in this case requires the village government to apply accountability principle (Priananda, 2018).

Furthermore, the financial statement made by the government is a form to minimize information asymmetry between the government and public. According to Halim and Abdullah (2006), agency theory describes the principal and agent relationship, where this is based on sociology, economic, decision, and organizational theory. Meanwhile, the principal-agent theory analyzes the contractual arrangement between two or more individuals, groups, or organizations. One of these parties as the principal makes an implicit or explicit contract with the other. According to Lane (2003), agency theory is applicable in public organizations due to the argument that modern democracies are based on a series of principal-agent relationships. The agency relationship in the public sector is between the government (agent) and community (principal) (Moe, 1984). The first contractual problem in this relationship is asymmetry, where the government as the principal has more information than the public. Furthermore, moral hazard and adverse

selection are opportunistic behaviors of agents and principals which prioritize their interests rather than the people.

The village as one of the government organizations certainly has an agency relationship. The agent, in this case, the village government, has the responsibility to the central government which has made Law Number 6 of 2014 on villages. It also becomes the extension of the community (principal) as the mandate provider which has the right to ask for accountability. One form of village government accountability in the management of its governance and efforts to reduce agency problems is by presenting the financial statements. The preparation of quality financial statements is inseparable from the role of village officials, therefore it requires competent village government human resources. Furthermore, this process is supported by utilizing information technology that is used to facilitate village officials in preparing more effective and efficient reports.

However, the facts in the field are that many villages still have difficulties in making financial statements. Based on the Village Financial Management Study Report, the management is still low, such as in terms of reporting. The study was conducted in five sample areas, namely Bogor Regency in West Java Province, Gowa in South Sulawesi, Kampar in Riau, Klaten and Magelang in Central Java.

There have been many studies related to the quality of reports for the public sector, however the quality of village financial statements is still limited. According to Fransiska (2015) and Hardyansyah (2016), the factors that influence the quality of government financial statements include human resource competence and the utilization of information technology. However, it was different from Priananda's study (2018) which stated that the utilization of information technology had no effect on the quality of village financial reports since many village officials who difficult to use and adapt to technology. Likewise, according to Sagara (2015), human resource competence did not have a significant effect on the quality of regional financial reports. This occurs due to the lack of awareness of the authorities on their duties and functions as well as a lack of training. Then, another factor that affects the quality of financial reports is public participation (Hamsinar, 2017). Public participation has an important role in the implementation of the financial reports preparation since the aspirations of the community could motivate the government to improve the quality of financial reports. Therefore in this study, the researcher added a variable of community participation in measuring the quality of village financial statements to prove the results of previous research.

The reporting of village financial management is certainly inseparable from the role of its officials. Furthermore, law enactment Number 6 of 2014 on villages requires their government's human resources (HR) to have competencies to manage the finances. This is in line with the agency theory which states that the government as an agent is obliged to provide accountability by presenting, reporting, and disclosing all activities that are its responsibility to the mandate provider (Mardiasmo, 2009).

According to Kluvers and Tippet (2010), the most important factor of an organization is the people that work in it, where individual attitudes are a major aspect in public sectors. Furthermore, knowledge and skills are other important aspects that potentially support the officials in carrying out their duties (Inyang & Akaegbu, 2014). However, the case of village fund misappropriation is evidence for the low competence of their officials. Meanwhile, according to Meutia and Liliana (2017), human resource competence affects village financial management.

Marsdenia (2016) stated that the understanding of accounting logic and its main functions as government apparatus tends to have an impact on the preparation of quality financial statement information. The results are reinforced by Anggriawan & Yudianto (2018) which stated that adequate human resource capacity in regional financial management support the reliability of the statements presented. This needs to be supported by experience, training, and a supportive work environment. However, it is different from Sagara (2015) which stated that human resource competence did not affect local government financial statements which is due to a lack of training related to the preparation process.

The competency of village government human resources needs to be continuously developed. Knowledge, skills, and work attitudes of officials are the three main factors required, especially in their task of compiling village financial reports. The knowledge and skills are obtainable by training the village officials, meanwhile work attitudes related to individual psychology are continually developed through a work environment that motivates officials to carry out their duties properly.

H₁: Human resource competence has a positive effect on the quality of village financial statements

Furthermore, the conflict of interest between agents and principals is asymmetrical information, especially about financial matters. Therefore, facilities are needed to mediate the problem, namely financial statements. The reporting process needs to be supported by a tool such as technology that is able to accurately ease the government to present reports.

Technology as an indicator of time progress has entered all sectors, including the government. Al-Zwyalif (2013) explained that the utilization of information technology has impacts and benefits for advances in accounting, such as in terms of financial reporting. This has also been implemented in villages in the Indonesian government structure, and it is observable from the use of computer devices and internet networks. Furthermore, the launch of the village financial system application which began to be implemented in 2018 has become a government project in carrying out village financial management (Financial and Development Supervisory Agency, 2017).

Ghasemi et al. (2011) stated that the biggest impact of information technology in accounting is the development of a computer-integrated transaction system that eases an entity to record and prepare reports. This is reinforced by Ningtiyas (2018) which found that the utilization of information technology affected the quality of village financial statement. However, it is in contrast to Wardani & Andriyani (2017) which concluded that the utilization had no significant effect on the reliability of village financial statements. This insignificance is due to information technology that has not been optimally utilized.

The utilization of information technology applied in village financial management tends to have an impact on the timeliness of the preparation process and increase the government's transparency. Furthermore, it is expected to decrease human errors and increase information accuracy to create efficiency principles within the scope of the village government.

H₂: The utilization of information technology has a positive effect on the quality of village financial statements

The presentation of financial statements is a form of government accountability in resource management. The community is a party that has an interest in horizontal accountability and by acting as a principal in the agency theory relationship. Its authority is delegated to the government from which it is entitled to obtain information about the running process.

Furthermore, the community is the party that is directly affected by the village government policy. According to Schlippe (2007) in Pradhana (2018), a village tends to develop when there are three elements of unity, namely community, village and its government. The community has the right to supervise village financial management through participation, which means the involvement of its members in the development, including various activities such as planning and implementation (Saputra, 2016). Meanwhile, according to Cohen and Uphoff (2007) in Saputra (2016), community participation is divided into four stages, namely planning, implementing, enjoying the results, and evaluating. This is carried out directly by individual communities or through the Village Consultative Body (BPD) as representatives in conveying aspirations to their government. The mechanism used in this process as represented by the BPD starts from the beginning of APBDes planning, continued with the monitoring of activities' implementation, to evaluating the accountability of village government which is manifested through its financial statements.

Community participation influences the empirical evidence of its relationship with the quality of government financial statements shown by Pradhana's study (2018) regarding the effectiveness of Village Fund Allocation (ADD) management. Mondale et al. (2017) stated that the three supporting factors for village financial management are supervision from the BPD, human resource competence, and community participation. In addition to this, evidence of community involvement has increased their confidence in the financial management that is entrusted to the village government. Munti & Fahlevi (2017) stated that one determinant of village financial management performance is the supervision of the community represented by the BPD.

H₃: Community Participation has a Positive Effect on the Quality of Village Financial Statements.

METHOD

The population in this study was all the villages in Banyumas Regency with a total of 301. Also, the Slovin formula was used to determine the total samples which were 172 villages. The formula to take samples mentioned below:

$$n = \frac{N}{1 + N_e^2}$$

$$= \frac{301}{1 + 301 \cdot 0,05^2} = 171,75 \approx 172 \text{ villages}$$

Description:

n = samples of research

N = population of research

e = error (0,05)

Meanwhile, a double technique was used in the process, namely the proportionate stratified random and accidental sampling. The data collection method was carried out by survey with questionnaires distributed to the village secretary or treasurer as the Village Financial Management Technical Implementer (PTPKD).

The data analysis technique used in this study is multiple linear regression analysis. Multiple linear regression analysis is intended to determine the effect of the independent variable on the dependent variable. The data obtained will be processed and analyzed by SPSS program analysis tool. The stages of data analysis in this study are as follows.

- a. Instrument quality test, that is using validity and reliability testing to measure the instrument (questionnaire).
- b. Classic assumption test, that is using normality, multicollinearity, and heteroscedasticity testing.
- c. Descriptive statistical analysis, which the data distribution is measured by the minimum, maximum, and standard deviation values.
- d. Multiple linear regression analysis. The model with multiple linear regression is stated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description :

Y = quality of village financial statements

α = constant

β_1 = regression coefficient of X_1 (human resource competence)

X_1 = human resource competence variable

β_2 = regression coefficient of X_2 (information technology used)

X_2 = information technology utilization variable

β_3 = regression coefficient of X_3 (community participation)

X_3 = community participation variable

e = Standard error

- e. Goodness of fit test, is used to assess the appropriateness of the sample regression function in estimating the actual value. Statistically, the goodness of fit of a model can be measured from the coefficient determination and the F statistic testing.

Hypothesis testing, in this study it measured using t statistical test. The t test basically shows how far the influence of one independent variable individually in explaining the dependent variable (Ghozali, 2013). The significance level is 5% or the confidence level used is 95% with the criteria that if the probability of t_{count} is greater than 0.05%, the hypothesis is rejected. Conversely if the probability of t_{count} is smaller than 0.05%, the hypothesis is accepted.

RESULTS AND DISCUSSION

The regulatory basis used is the Minister of Home Affairs Regulation Number 113 of 2014 on village financial management. This study used an old regulatory basis because the new regulations, namely the number 20 of 2018 were only implemented simultaneously in the 2019 fiscal year, and it also measured the quality of village financial statements.

The study was carried out in villages in Banyumas Regency which were a total of 301 administratively and also spread over 23 sub-districts. Meanwhile, the samples used were 172 villages, selected with a double sampling method. The collection of primary data was from respondents' answers to the questionnaire instrument that was distributed to the village secretary or treasurer as the PTPKDA. A total of 172 questionnaire packages were distributed to the respondents from 22 March to 3 May 2019, which were all returned and also processed, hence the response rate was 100 percent. This 100 percent was possible because when several villages refused to fill out the questionnaire in the field survey, other villages were consulted instead (incidental).

No.	Description	Number
1.	Distributed questionnaires	172
2.	Non-returned questionnaire	0
	Total processable questionnaires	172
	Response rate	100%

Table 2.
Questionnaire
Distribution List

The description of village officials that were respondents in this study is observable from their gender, age, position, education, and length of work. The data are presented in tables 3 to 7 below.

1. Based on Gender

No.	Gender	number	Percentage
1.	Male	132	76.74
2.	Female	50	23.26
	Total	172	100

Table 3.
Characteristics
of
Respondents
Based on
Gender

Based on the data of the 172 respondents' gender in Table 3, 132 were male and the remaining 50 were female. According to Robbins (2006), several important differences between male and female employees, in terms of problem-solving, analytical skills, willingness to compete, motivation, social skills, and learning abilities potentially affect performance. Furthermore, males tend to be more aggressive and have higher expectations of success, while females tend to be more careful in carrying out work and more obedient to rules and authority.

2. Based on Age

No.	Age (years)	Number	Percentage
1.	21-29	13	7.55
2.	30-39	33	19.18
3.	40-49	77	44.76
4.	50-59	72	41.86
	Total	172	100.00

Table 4.
Characteristics
of
Respondents
Based on Age

Based on the age characteristics in table 4, it is known that the number of respondents over 40 years old was more than those below 40. Robbins (2016) stated that older employees tend to be less flexible and find it difficult to apply new technology, however, they have higher experience and commitment.

3. Based on Position

Table 5.
Characteristics
of
Respondents
Based on
Position

No.	Position	Number	Percentage
1.	Village Secretary	89	51.74
2.	Village Treasurer	83	48.26
Total		172	100.00

Based on table 5, an almost equal number of respondents served as village secretaries, namely 89 people or 51.74%, while the treasurers were 83 people or 48.26%. Therefore, it can be concluded that this study included the parties that were considered to have the most understanding of village financial statements.

4. Based on Latest Education

Table 6.
Characteristics
of
Respondents
Based on
Latest
Education

No.	Latest Education	Number	Percentage
1.	Junior High School	6	3.48
2.	Senior High School	113	65.69
3.	Diploma III	13	7.55
4.	Undergraduate Program	39	22.67
5.	Graduate Program	1	0.58
Total		172	100.00

Based on table 6, the number of respondents with diploma education were 13 people, while undergraduates and graduates were 40. This number is still less than those with junior and senior high school education, which shows a low educational level of the respondents in this study. Meanwhile, education is a very important provision for employees because it provides them with abilities and chances of development in their field of work (2018).

5. Based on the length of work

Table 7.
Characteristics
of
Respondents
Based on
Length of
Work

No.	Length of Work (years)	Number	Percentage
1.	1-5	32	18.60
2.	6-10	44	25.58
3.	>10	96	55.81
Total		172	100.00

Based on table 7, the number of respondents with 10 years working experience is more than those with less years. Alfarabi (2018) stated that the length of work is one of the factors that potentially affect an employee's experience. Therefore, the longer an employee works, the more experience gained to execute an assigned duty. Furthermore, the length of work at an agency shows commitment to the institution where the person works.

Multiple linear regression analysis was used to examine the effect of human resource competence, utilization of information technology, and community participation on the quality of village financial statements. The results are shown in Table 8 below.

No.	Variable	Regression Coefficient	T _{count} Value	T _{table} Value	Significance
	Constant	8.301	3.073	1.974	0.002
1.	Human Resource Competence	0.116	1.198	1.974	0.233
2.	Utilization of Information Technology	0.374	4.538	1.974	0.000
3.	Community Participation	0.751	9.664	1.974	0.000
<i>Adj. R Square</i>		= 0.586			
F _{count}		= 81.685			
F _{table}		= 2.66			
Significance of F		= 0.00			

Table 8.
Results of Multiple Linear Regression Analysis

Based on table 8 above, the regression equation is as follows:

$$Y = 8.301 + 0.116X_1 + 0.374X_2 + 0.751X_3 + e$$

From the equation, several explanations are provided below.

1. The constant is 8.301, which means that without human resource competence, the utilization of information technology, community participation, and quality of village financial statements has been implemented at a value of 8.301.
2. The regression coefficient X₁ is 0.116, which means that when human resource competence increases by one unit, it tends to increase the quality of village financial statements by 0.116.
3. The regression coefficient X₂ is 0.374, which means that when the utilization of information technology increases by one unit, it tends to increase the quality of village financial statements by 0.374.
4. The regression coefficient X₃ is 0.751, which means that when community participation increases by one unit, it tends to increase the quality of village financial statements by 0.751.

The Effect of Human Resources Competence on the Quality of Village Financial Statements

The first hypothesis (H₁) which stated that human resource competence affects the quality of village financial statements was not proven. Moreover, the regression results showed that human resource competence variable had a significance of 0.233 which is greater than 0.05, and a t_{count} of 1.198 which is smaller than t_{table} of 1.974. This is not in line with the

agency theory which explains that the government as a community mandate bearing agent needs to be capable of increasing the ability to produce quality financial statements. Assessing the competence of human resources in carrying out a function, including in terms of preparing or presenting financial reports, it could be seen from how specific knowledge and abilities they have as well as the attitudes and responsibilities of each employee towards their respective duties. The knowledge and abilities of each employee could be seen from the level of education and developed by attending trainings. Meanwhile, attitudes of work and responsibilities could be seen from the job description. Job descriptions are the basis for carrying out the tasks properly.

However the results showed the condition of human resources owned by villages in Banyumas Regency, where 65.69% of the respondents only graduated from senior high school or about 113 people from a total of 172. Furthermore, some only had a junior high school education background, namely 3.48% or about 6 respondents. This situation certainly contributed to the level of village officials' understanding of accounting, especially village financial statements. However, according to Robbins (2016), competent employees are those having knowledge and skills that are relevant to work. The junior and senior high school education levels are certainly less relevant to financial statements, which are the areas of accounting people.

In addition to the educational background of respondents who are high school graduates and below, 86.5% were also over 40 years old or around 149 people from a total of 172. Village officials with senior high school educational background and over 40 years old are most likely the generations that have no master information technology. This is different from the current generation of Senior/Junior High School graduates that are familiar with technology. Presently, computers have been used for almost all administrative management processes in the village. Therefore, apart from being required to have knowledge in the field of accounting, village officials were also required to master computer programs. This is in line with Robbins (2016) which stated that older employees tend to be slow at work and find it difficult to adopt or accept new technology.

Furthermore, training is required to support human resource competence, but when the officials' educational background is not accounting or finance, then it can be supported by intensive training related to village financial management. According to Nurmayanti (2015), training is a series of activities that prioritize knowledge, skills, and improved attitudes of employees to achieve effective organizational goals. A training that is potentially practical tends to help village officials to properly implement the financial management. Besides, village financial management training covers training on planning and budgeting, development, administration, and accountability. However, the implemented training programs have not improved the competence of human resources. The training intensity which ranges from only once to twice makes the results less than optimal. This needs to be an important note for local and central governments as an evaluation material related to fostering village financial management.

The results are consistent with Sagara (2015), Fitriana and Wahyudin (2017), and Nadir & Hasyim (2017) which stated that human resource competence did not affect the quality of government financial reports.

The Effect of Information Technology's Utilization on the Quality of Village Financial Statements

The hypothesis which states that the utilization of information technology has a positive and significant effect on the quality of financial statements is accepted. This is because t_{count}

4.538 is greater than t_{table} 1.974 and a significance of 0.000 is less than 0.05. This is in accordance with the agency theory which states that the conflict of interest between the agent and principal is asymmetrical information, especially on financial problems. Hence, there is a need for facilities to mediate these problems, namely the existence of financial reports. The reporting process needs to be supported by a tool such as technology capable of making it easier for the government to present financial statements accurately and quickly.

Technology has also been used in the government accounting sector, which includes the village. This is evidenced by the obligation of each village to use the financial system (siskeudes) which has started since 2018. The utilization of information technology aims to make performance efficient and effective, one of which is the presentation of financial statements. This was similarly stated by Ghasemi et al. (2011) that a continually developing information technology has a positive impact on the world of accounting. Also, the use of hardware and software in accounting facilitates its process, especially in presenting financial information to stakeholders promptly and reducing human error.

Based on the conditions of the villages in Banyumas Regency and the respondents' answers, it was concluded that the villages have effectively implemented information technology. The process of presenting village financial reports, which was originally manual-based, has now been improved by computer technology. Furthermore, several villages stated that they had developed their websites, hence access to information tend to be more open and transparent. The results are consistent with Ningtiyas (2018), Al-Zwyalif (2013), and Nadir & Hasyim (2017) which stated that the utilization of information technology had a positive effect on the quality of government financial statements.

The Effect of Community Participation on the Quality of Village Financial Statements

The results stated that the community participation variable had a positive and significant effect on the quality of village financial reports. The hypothesis is accepted because t_{count} 9.664 is greater than t_{table} 1.974 and the significance of 0.000 is less than 0.05. Also, society in agency theory relations acts as a principal that delegates authority to the government in order to regulate and manage resources. Furthermore, the community has the right to obtain information, one of which is through participation both individually and as representative institutions.

According to Cohen and Uphoff (1977), community participation is defined as involvement in various activities starting from the planning/decision-making process, and implementation, to evaluation of decisions. In line with this, the participatory principle also demands the same duty, in which the community is positioned as the beneficiary and a planner as well as an implementer of policies. Another positive impact regarding this according to Hoa and Zamor (2017) is that community participation tends to be an engine for creating good governance.

Based on the answers of respondents in the study for the variable community participation instrument, it was concluded that the villages in Banyumas Regency have effectively implemented the participatory principle. Their participation as represented by the BPD is potentially channeled, both through the involvement in village activities, decision making, and information on village financial statements that reach the community. This is the same as stated by Mondale et al. (2017) that BPD has a role in monitoring performance and collecting village government accountability which is presented through the financial reports. The results are consistent with Hamsinar (2017), Pandeya (2015), and Munti and

Fahlevi (2017) which stated that the level of community participation is directly proportional to the quality of village financial statements.

CONCLUSION

Based on the results and previous discussion, it was concluded that the competence of human resources did not affect financial statements. Meanwhile, the utilization of information technology and community participation had a positive effect on the quality of village financial statements. Furthermore, the study has three implications, first, the government is specifically expected to make good utilization of the provided information technology. Secondly, it is hoped that the central and regional governments can provide more intensive education and training to villages, in order to improve the competence of human resources, namely the village officials. Thirdly, the central and local governments as policymakers need to develop policies that villages universally can follow and do not overlap with one another.

This study has limitations in its implementation, namely the independent variable could only explain the dependent by 58.6%, while the remaining 41.4% was explained by other external ones. Future study is expected to add other variables, such as the implementation of the village financial and internal control system. Hence, it tends to provide a better picture of the factors that affect financial statements. Furthermore, this study was only limited to Banyumas Regency, therefore it is not generalizable in other places, but future studies are expected to increase the scope.

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LEMBAR KUESIONER

A. IDENTITAS RESPONDEN

Mohon Kesediaan Bapak/Ibu mengisi daftar berikut:

- 1. Nama :
- 2. Jenis Kelamin : (Pria / Wanita)
- 3. Umur : tahun
- 4. Nama Desa :
- 5. Jabatan : Sekretaris Desa
 Bendahara Desa
- 6. Pendidikan Terakhir : SD SMP SMA D3 S1 S2 S3
- 7. Lama Bapak/Ibu Bekerja : 1 – 5 tahun
 6 – 10 tahun
 >10 tahun

Petunjuk Pengisian Kuesioner

Untuk menjawab pernyataan ini, Bapak / Ibu cukup memberikan tanda *checklist* (✓) pada pilihan jawaban yang tersedia. Pilihlah jawaban yang menurut Bapak/Ibu paling tepat atau paling sesuai dengan kondisi Bapak/Ibu. Setiap butir pernyataan hanya membutuhkan satu jawaban. Mohon Bapak/Ibu menjawab apa adanya demi keberhasilan penelitian ini. Terima kasih.

Kriteria Jawaban:

SS = Sangat setuju

S = Setuju

N = Netral

TS = Tidak Setuju

STS = Sangat Tidak Setuju

CHECKLIST JAWABAN



DAFTAR PERNYATAAN**1. KOMPETENSI SUMBER DAYA MANUSIA**

Pernyataan kuesioner mengacu pada Priananda (2018)

NO	PERNYATAAN	SS	S	N	TS	STS
PENGETAHUAN						
1.	Penting untuk mengetahui peran dan fungsi yang jelas dalam pengelolaan laporan keuangan desa					
2.	Penting untuk memahami Peraturan Menteri Dalam Negeri Nomor 113 tahun 2014 tentang Pengelolaan Keuangan Desa dengan baik					
3.	Penting untuk selalu mengikuti pelatihan tentang pengelolaan laporan keuangan desa dan memahaminya					
KETERAMPILAN						
4.	Diperlukan kemampuan untuk menyusun dan menyajikan laporan realisasi anggaran desa dengan baik					
5.	Diperlukan kemampuan untuk menyusun APBDes yang menjadi acuan penyaluran dana desa					
SIKAP						
6.	Penting untuk selalu siap dan mampu mengatasi segala kendala dalam proses penyusunan laporan keuangan desa					
7.	Penting untuk selalu bersemangat dalam mengikuti pelatihan pengelolaan keuangan desa agar bisa menghasilkan laporan yang berkualitas					

2. PEMANFAATAN TEKNOLOGI INFORMASI

Pernyataan kuesioner mengacu pada Arfianti (2011)

NO	PERNYATAAN	SS	S	N	TS	STS
1.	Pengelolaan laporan keuangan desa memanfaatkan software aplikasi untuk melaksanakan tugas, seperti: Microsoft					

	Excel, MYOB, dan sebagainya					
2.	Proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara komputerisasi					
3.	Semua unit kerja perlu terkoneksi jaringan internet					
4.	Pengolahan data transaksi keuangan menggunakan software yang sesuai dengan peraturan yang berlaku					
5.	Desa perlu mengatur jadwal pemeliharaan peralatan komputer secara teratur					
6.	Desa perlu memasang antivirus komputer yang diperbarui secara teratur					
7.	Setiap komputer desa perlu menggunakan <i>password</i>					
8.	Peralatan yang rusak/usang didata dan segera diperbaiki tepat pada waktunya					

3. PARTISIPASI MASYARAKAT

Pernyataan kuesioner mengacu pada Pradhana (2018)

NO	PERNYATAAN	SS	S	N	TS	STS
KETERLIBATAN MASYARAKAT DALAM PENGAMBILAN KEPUTUSAN						
1.	Masyarakat perlu dilibatkan dalam memberikan masukan saat penyusunan arah dan kebijakan umum APBDes					
2.	Partisipasi masyarakat menjadi dasar dalam rangka menyusun APBDes					
3.	Masyarakat mempunyai hak untuk terlibat dan memantau pelaksanaan kegiatan desa					
4.	Masyarakat perlu tahu tentang laporan keuangan desa					
FUNGSI PENGAWASAN						
5.	Pemantauan pelaksanaan APBdes merupakan kewenangan masyarakat					

6.	Adanya tuntutan masyarakat akan akuntabilitas dan transparansi laporan keuangan pemerintah desa mempengaruhi praktik penyusunan laporan keuangan					
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4. KUALITAS LAPORAN KEUANGAN DESA

Pernyataan kuesioner mengacu pada Priananda (2018)

NO	PERNYATAAN	SS	S	N	TS	STS
TRANSPARANSI						
1.	Pemerintah desa memberikan kesempatan kepada masyarakat untuk dapat mengakses informasi laporan keuangan desa yang dihasilkan					
2.	Perlu adanya media informasi (papan nama, poster, dll) tentang laporan keuangan desa yang dihasilkan					
AKUNTABEL						
3.	Informasi yang dihasilkan dari laporan keuangan desa menggambarkan dengan jujur transaksi dan peristiwa lainnya yang seharusnya disajikan dalam laporan keuangan					
4.	Setiap pencatatan untuk menghasilkan laporan keuangan didasari dengan adanya bukti fisik, seperti kuitansi, nota, faktur.					
5.	Diperlukan rekapan transaksi secara berkala sebagai acuan penyusunan laporan keuangan					
6.	Informasi yang disajikan dalam laporan keuangan desa dapat diuji kebenarannya					
PARTISIPATIF						
7.	Pemerintah desa menyampaikan laporan keuangan desa ke masyarakat yang disampaikan pada musyawarah desa					
8.	Masyarakat desa berpartisipasi aktif dalam pengawasan laporan keuangan desa					

DISIPLIN DAN TERTIB ANGGARAN						
9.	Peraturan perundangan yang berlaku perlu menjadi acuan dalam penyusunan laporan keuangan desa					
10.	Batas waktu terakhir penyerahan laporan keuangan menjadi pertimbangan dalam penyusunan laporan keuangan desa					