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Determinants of the Quality of Village Government Financial Statements

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Abstract

This study examines the effect of information technology, transparency, human resource competence, and internal control systems on the quality of financial reports. It looks at the effect of accountability variables as intervening variables on human resource competencies and internal control systems. The problem under study is that there are still many cases of budget misappropriation caused by the poor quality of financial reports in the village government of Gunungkidul Regency. The type of research data is primary data obtained by distributing questionnaires. This study received a sample of 204 respondents in 144 villages and was selected by purposive sampling method aimed at village officials, namely the village head, village secretary, and village treasurer. The results of this study indicate that Utilization of information technology, Transparency, Human Resource Competency, and Accountability positively affect the quality of financial reports on village governments. Meanwhile, the internal control system cannot improve the quality of financial reports. Practically, this study provides input to the central government and village governments to improve related factors that can improve the quality of financial statements.

JEL Classification: H11, H83, O15

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Introduction

Since the enactment of Law Number 6 of 2014 by the central government of the Republic of Indonesia, villages have been granted autonomous rights to manage, regulate, and conduct their own households. This has led to a significant flow of funds into the village. Reported from research [Khotimah et al. \(2021\)](#), In 2015, the Indonesian central government allocated Rp20.7 trillion from the State Budget (APBN) to provide financial provisions for all villages in the country. This allocation aimed to ensure that each village would receive Rp280 million. The initial amount of Rp9 trillion experienced a significant increase over subsequent years, with a notable surge to Rp46.9 trillion in 2016, followed by a further increase to Rp60 trillion between 2017 and 2018. In addition to the allocation of funds from the State Budget (APBN), villages also receive financial resources from various other channels, including the Regency/City Regional Budget (APBD) commonly referred to as the Village Fund Allocation (ADD), local taxes, levies, provincial assistance, and other sources. According to Article 37 of Minister of Home Affairs Regulation No. 113/2014, the Village Budget (APBDes) serves as the conclusive document for assessing the accountability of village government. However, in reality, the reporting system in the village government still needs to be improved. Facts in the field: Village governments still need help to make financial reports. This is based on the Village Financial Management Study Report, which examines villages in several provinces in Indonesia ([Khotimah et al., 2021](#)). Village governments are also required to have quality reports to realise good governance by applying the principle of accountability ([Atmadja & Saputra, 2018](#)).

Facts in the field show that many villages still experience difficulties preparing financial reports ([Hanun, 2020](#); [Khotimah et al., 2021](#)). The financial report is one of the tools to communicate the accountability of the village government as a steward. The village government is responsible for managing the village, which is accountable to the community as stewardship, managing resources and the people as principals. There is an agreement between the servant (stewardship) and the people (principal) about trust in accordance with organizational goals. Servants manage village wealth and village income in the form of public welfare assets, such as natural resources that can be utilized for the welfare of the people ([Sofyani et al., 2020](#)).

The role of presenting quality financial reports is also inseparable from the role of quality village officials. Research on the quality of financial reports in village governments is rarely done. Factors determining the quality of village financial reports still need to be studied further. This study will test and obtain empirical evidence regarding the financial quality of village governments in Gunungkidul Regency, Special Region of Yogyakarta (DIY). Gunungkidul Yogyakarta was chosen because, according to [Widayati and Abdurahim \(2022\)](#), Gunungkidul is one of the tourism centres in Yogyakarta that continues to be the focus of infrastructure development. In 2020, the central government provided funds of Rp500 core, and in 2019, it received Rp137 billion. This is interesting to study, given the importance of the quality of village financial reports that must be produced. This research provides novelty by adding other factors, such as transparency, internal control, and accountability, that may improve the quality of financial reports. This research will contribute both theoretically and practically. Theoretically, this research will contribute to the literature on the determinants of the quality of financial reports in the village. Furthermore, practically, this research provides input and recommendations regarding what factors can be considered to improve the quality of village government finances.

Stewardship Theory

The idea being discussed in this context posits that stewards exhibit a lack of motivation towards individual goals, instead prioritising the establishment of goals aligned with the organization's interests in order to attain the intended objectives or targets ([Donaldson & Davis, 1991](#)). This idea further demonstrates that stewards will act in alignment with the collective welfare. In the scenario where the interests of the steward diverge from those of the owner. Under such circumstances, the steward is inclined to prioritise cooperation over opposition. This preference stems from the steward's recognition of shared interests and alignment with the owner's conduct. This reasonable inclination towards cooperation can be attributed to the

steward's preference for harmonious collaboration with the owner. Stewards prioritise efforts aimed at accomplishing organisational objectives (Kumar & Sivaramakrishnan, 2008).

The Stewardship Theory posits that a steward, in the context of an organisation, is driven by the pursuit of organisational goals and is influenced by their behaviour in order to attain those goals. Stewards endeavour to enhance organisational performance with the aim of generating satisfaction and meeting the interests of many stakeholders, since they have benefited from the organization's increased prosperity (Donaldson & Davis, 1991).

The chosen theory is appropriate for this study because to the inherent relationship between the servant as a steward and their role in resource management, as well as their interaction with individuals as principals. An agreement exists between the servant (stewardship) and the people (principal) on the establishment of trust in alignment with the objectives of the organisation. Moreover, it is the duty of servants to diligently document and communicate all aspects of this managerial oversight through the production of financial reports that exhibit high standards of quality, openness, and accountability.

Hypothesis Development

The Effect of Utilization of Information Technology on the Quality of Financial Statements

Anggriawan and Yudianto (2018) argues that it is the government's responsibility to employ technology to effectively monitor the progress of development initiatives, along with the principles of good governance. In alignment with the principles of stewardship theory, it can be posited that the government possesses a vested interest in the advancement and welfare of the organization, particularly concerning the use of information technology. Information technology is expected to significantly enhance the efficiency of processing transaction data and generating financial reports for local governments. This will ensure that local government financial reports maintain their informational value, particularly regarding timeliness.

The utilization of information technology in the world of accounting is no doubt, technological advances are increasingly developing to help the accounting process run well. Ghasemi et al. (2011) stated that the influence of the development of information technology has a huge impact on an integrated transaction system that makes it easier for entities to organize and report their activities. Anggriawan and Yudianto (2018) technology utilization is a dominating factor in improving the quality of financial reports. Khotimah et al. (2021) found that the use of information technology in village governments will improve the quality of financial reports made. Based on this development, a hypothesis is formulated:

H₁: *Utilization of Information Technology has a positive effect on the quality of financial statements.*

The Effect of Transparency on the Quality of Financial Statements

Transparency is one of the essential requirements for creating good governance. Through transparency of every policy and decision in the organization, fairness can be generated and disclosure of actual conditions can be encouraged, so that every stakeholder can measure and predict everything related to the organization (Rifandi, 2019). The government must be able to provide information that is ready and easily accessible to the public. Public information disclosure gives everyone the right to obtain information by accessing data in public bodies and emphasizes that every public information must be open to every user of public information. In this regard, Rifandi (2019), Lubis (2017) and Hasliani and Yusuf (2021) in his research found that transparency has a positive effect on the quality of village government financial reports. Thus, the hypothesis is formulated as follows:

H₂: *Transparency has a positive effect on the quality of financial statements.*

The Effect of Human Resource Competencies on the Quality of Financial Statements

Apart from the use of technology and transparency, one of the factors that can improve the quality of financial reports is the competence of human resources. Mentioned in research Klivers and Tippett (2010) that the most important factor in a public sector organization is the people who work in it. In addition, skills are another aspect to perform their duties (Khotimah et al., 2021). Meutia and Liliana (2017) explains that

the competence of human resources has an influence on the quality of financial statements. The higher the quality of human resources, the better the quality of financial reports. Based on this explanation, the hypothesis formulated is:

H₃: *Human resource competency has a positive effect on the quality of financial statements.*

The Effect of Internal Control System on the Quality of Financial Statements

According to [Indrayani and Widiastuti \(2020\)](#) The internal control system in an organization is one of the things that is needed because the implementation of operational activities requires a special policy that is able to limit and coordinate all activities carried out. Research conducted [Yaqin and Jatmiko \(2018\)](#) stated that the internal control system has a positive effect on the quality of financial statements. Other research conducted by [Untary and Ardiyanto \(2015\)](#) states that the internal control system has a positive effect on the quality of local government financial reports. [Swastika and Widhiyani \(2020\)](#) stated that the internal control system has a positive effect on the quality of financial reports in Jembrana Regency. Based on this description, the hypothesis formulation that can be proposed is as follows:

H₄: *The internal control system has a positive effect on the quality of financial statements.*

The Effect of Accountability on the Quality of Financial Statements

Regional financial management accountability is the level of accountability of regional financial management that is comprehensive and covers aspects of policy and budget use to the public. Through public accountability, the public can assess the degree of achievement of the implementation of government programs and activities. Thus, accountability has an impact on the achievement of the quality of financial reports ([Vidyasari & Suryono, 2021](#)). In line with this statement that accountability can improve the quality of financial statements from the findings of the findings ([Tahir et al., 2020](#); [Vidyasari & Suryono, 2021](#)). Based on this explanation, the hypothesis formulated is:

H₅: *Accountability has a positive effect on the quality of financial statements.*

Based on the hypothesis development, the researcher formulates the model in Figure 1.

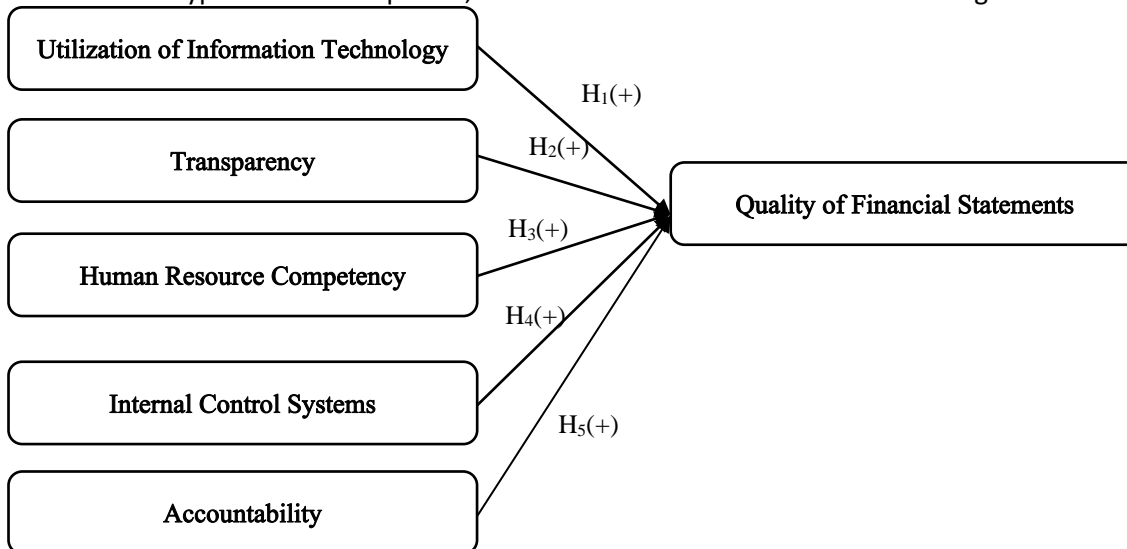


Figure 1 Research Model

Methods

This study is quantitative research with a questionnaire survey approach using primary data obtained by distributing questionnaires directly to respondents. This research was conducted in 144 villages in Gunungkidul, Special Region of Yogyakarta, Indonesia. Respondents were selected using purposive sampling technique with the criteria of the village head, village secretary and treasurer of the village because it aims to make the respondents have sufficient capability to answer various questions in the questionnaire,

especially those related to the quality of village financial reports. From the data distributed, researchers obtained a questionnaire return of 98.5% of the 207 questionnaires distributed or as many as 204 respondents.

The instruments used were adapted from several previous studies, namely [Roviyantie \(2011\)](#) for the quality of financial statements, [Wardani and Andriyani \(2017\)](#) for the utilization of information technology, [Saputra \(2014\)](#) for transparency, [Jayanti and Suardana \(2019\)](#) for human resource competency, [Jayanti and Suardana \(2019\)](#) for internal control system, and [Saputra \(2014\)](#) for accountability. The scale measurement for filling out the questionnaire uses a Likert calculation of 1 to 5, where 1 indicates "strongly disagree" to 5 indicates "strongly agree". A 5-point scale was chosen because according to [Hair et al. \(2007\)](#) because a 7-point or 13-point Likert scale will make it more difficult for respondents to distinguish each scale point and respondents are difficult to process information.

Before hypothesis testing, this research has tested for bias that may occur in survey research. The bias test used is Common Method Variance (CMV), which is to determine that the data used does not have the potential for bias or error, such as self-reported bias, complexity, ambiguity, and scale format ([MacKenzie & Podsakoff, 2012](#); [Podsakoff et al., 2003](#)). The results obtained show a result of 30.49% less than 50%, meaning that the data has no potential for bias or error. Furthermore, this study uses the Partial Least Square (PLS) model because it is suitable for research that has a relatively small sample size and a weak theoretical basis ([Chin et al., 2003](#)). According to [Hair Jr et al. \(2014\)](#), PLS requires stages consisting of (1) model specification; (2) outer model evaluation; and (3) inner model evaluation.

Result and Discussion

This research was conducted on village governments in Gunungkidul Regency with a data collection period from December 15, 2021 to January 31, 2022 by distributing 2017 questionnaires and given directly to related parties. Table 1 presents the results of descriptive statistical tests based on respondent demographics.

Table 1 Characteristics of Respondents

Characteristic	Description	Total	Percentage (%)
Gender	Total Respondents	204	100
	Male	146	71.6
	Female	58	28.4
Age	Total Respondents	204	100
	<25 Years	0	0
	25-35 Years	48	23.5
	26-50 Years	101	49.5
	>50 Years	55	27.0
Educations	Total Respondents	204	100
	Junior High School	2	1.0
	Senior High School	94	46.1
	Diploma	22	10.8
	Undergraduate	85	41.7
	Master	1	0.5
Position	Total Respondents	204	100
	Head of Village	68	33.3
	Village Secretary	68	33.3
	Village Treasurer	68	33.3

Based on Table 1, respondents who became village government officials in Gunungkidul Regency were male with an average age of more than 25 years, and most graduated from senior high school. Furthermore, before testing the hypothesis, model testing was carried out using the Partial Least Square (PLS) technique. First is the validity test of the instrument. In the first test, the results of the convergent validity and discriminant validity tests were obtained. According to [Hair Jr et al. \(2017\)](#) for the instrument is said to be valid if the outer loading and average variance extract (AVE) values are more than 0.5. Meanwhile, for discriminant validity can see from the Fornell-Lacker Criteria. Table 2 presents the results of testing the convergent validity of the research instrument.

Table 2 Convergent Validity

Code	Indicator	Loading
Quality of Financial Statements (QFS) – AVE: 0.599		
QFS2	The presentation/issuance of financial reports in my village is always on time according to the accounting period.	0.768
QFS3	The financial statements in my village produce complete information and include all the information needed for decision-making.	0.724
QFS4	The financial statements in my village produce fair and honest information in accordance with transactions and other financial events that should be presented.	0.731
QFS5	The financial statements in my village produce information that can be compared with the financial statements of previous periods.	0.610
QFS6	Financial report information in the village cannot be clearly understood.	
Utilization of Information Technology (UIT) – AVE: 0.556		
UIT1	The village government in my place has adequate computer facilities to carry out its duties.	0.723
UIT3	The internet network in my village is installed and utilized in the work unit as a link in sending data and information needed.	0.766
UIT5	Accounting and managerial reports are generated from good information systems.	0.803
UIT7	Computer security system (antivirus) is updated regularly.	0.684
Transparency (TP) – AVE: 0.570		
TP3	The flow of funds from the treasury of each OPD must be made available to the public in an open manner.	0.674
TP4	In my opinion, the transparency of the APBDes can accommodate and improve the people's proposals/voice.	0.783
TP5	The announcement of the APBDes policy in my place is easily available to the public.	0.847
TP6	The village government in my area has published financial reports that have been audited by the Supreme Audit Agency.	0.705
Human Resource Competency (HRC) – AVE: 0.599		
HRC1	I understand my main duties, functions and job descriptions as a village official.	0.844
HRC2	I understand the regulations related to my work.	0.738
HRC3	I am not able to work well with my coworkers	0.833
HRC5	The village government in my place often participates in training related to the administration of financial reports.	0.665
HRC7	I always refuse any form of bribery related to my duties and responsibilities.	0.777
Internal Control Systems (ICS) – AVE: 0.537		
ICS1	The village government where I work has implemented a written Standard Operating Procedure (SOP).	0.756
ICS2	In the place where I work, if someone violates the SOP, they are immediately given a warning.	0.730
ICS4	In my village there is a community complaint system that has been set up in order to improve the quality of public services	0.770

Code	Indicator	Loading
ICS5	At an unspecified time, the head of my village government conducted an unannounced inspection of the accounting records.	0.671
Accountability (AC) – AVE: 0.538		
AC1	Financial reports in my village are used as a form of accountability to the community.	0.814
AC2	Budget implementation and accountability in my village is monitored on an ongoing basis.	0.817
AC4	The Government financial report in my village is a confidential item so there is no need for the public to know.	0.593
AC5	The financial report in my village serves to provide supporting information regarding the authorization of the use of funds.	0.667

Based on Table 2, the instruments are all compliant. As per the suggestion of [Hair et al. \(2019\)](#), if there is a loading value of less than 0.5, it is deleted and not included in further testing. The AVE value of all constructs has also met more than 0.5. Next is the discriminant validity test. Table 3 presents the results of the discriminant validity test using the Fornell-Lacker Criteria. According to [Fornell and Larcker \(1981\)](#) the square root of the AVE of each construct must be greater than the correlation with other latent constructs. All constructs have met.

Table 3 Discriminant Validity-Fornell-Lacker Criterion

Constructs	AC	HRC	QFS	UIT	ICS	TP
AC	0.729					
HRC	0.691	0.774				
QFS	0.708	0.674	0.774			
UIT	0.465	0.514	0.600	0.745		
ICS	0.530	0.639	0.582	0.554	0.733	
TP	0.498	0.496	0.566	0.345	0.471	0.755

In addition, the assessment of reliability can be derived from the utilization of Cronbach's alpha coefficient and composite reliability values. According to [Hair Jr et al. \(2017\)](#), a minimum score limit or cut off of 0.6 is recommended for both Cronbach alpha and composite reliability. The results of the reliability test are presented in Table 4, indicating that all constructs have met the required criteria.

Table 4 Reliability Test

Variables	Cronbach Alpha	Composite Reliability
Accountability	0.700	0.725
Human Resource Competency	0.830	0.835
Quality of Financial Statements	0.832	0.836
Utilization of Information Technology	0.732	0.735
Internal Control Systems	0.712	0.717
Transparency	0.745	0.753

Finally, the results of hypothesis testing. Table 5 presents the results of hypothesis testing using the PLS technique. The hypothesis is supported if the p-value has a significance value of less than 5% or 0.05 and the direction shown using the value of the original sample shows the same direction as the hypothesis. From these results it can be concluded that all variables have a positive relationship with the quality of financial statements. Furthermore, the coefficient of determination is used to measure the variance, which is

explained in each endogenous construction and is therefore a measure of the explanatory power of the model (Shmueli & Koppius, 2011). The result obtained is 0.647 and falls into the medium category (Hair Jr et al., 2017).

Table 5 Hypothesis Test

Variables		Original Sample	p-value	Conclusion
Utilization of Information Technology → Quality of Financial Statements	H ₁	0.252	0.000	Supported
Transparency → Quality of Financial Statements	H ₂	0.195	0.001	Supported
Human Resource Competency → Quality of Financial Statements	H ₃	0.174	0.009	Supported
Internal Control Systems → Quality of Financial Statements	H ₄	0.057	0.191	Not Supported
Accountability → Quality of Financial Statements	H ₅	0.344	0.000	Supported
Adjusted R-Square		0.647		

DISCUSSION

Based on Table 5, the utilization of information technology has an influence on the quality of financial statements. This answers that H₁ is supported. This supports the findings of Khotimah et al. (2021) and Hadis et al. (2022) which found that the use of information technology in village governments in financial presentation and reporting will improve the quality of the financial reports presented. The utilization of information technology will make it easier for village governments to streamline and streamline performance, one of which is in the presentation of financial reports. Anggriawan and Yudianto (2018) explained that the utilization of information technology will make it easier for village governments to make financial reports. However, there are several obstacles, one of which is the lack of adequate network access. This can cause delays in the collection of financial reports. Therefore, it needs to be a particular concern for government officials to pay attention to server network access in villages that are pretty remote.

Next is H₂ which states that transparency will improve the quality of financial statements. This is because transparency is a requirement for creating good governance. This result is in line and consistent with the findings of Rifandi (2019), Lubis (2017) and Hasliani and Yusuf (2021). Based on stewardship theory, village governments need to be transparent and easily accessible to the organisation. This openness will give everyone the right to obtain the information they need.

Based on the results of H₃, that human resource competency has a positive effect on quality of financial statements. The evaluation of human resource proficiency in performing tasks, such as the preparation and presentation of financial statements, can be determined by examining the extent of their specialized knowledge and skills, as well as their attitudes and sense of responsibility towards their assigned responsibilities. This result is in line with the findings of Klivers and Tippett (2010) and Meutia and Liliana (2017). Anggriawan and Yudianto (2018) argued the importance of adequate human resources to improve the quality of financial reports. Next, that in government, especially in villages, many human resources still need an accounting background to present financial reports. So, there needs to be continuous training to create quality human resources. If the quality of human resources is qualified in making financial reports, the quality of financial reports will also improve.

Furthermore H₄, the internal control system in the village government has no influence on the quality of the resulting financial statements. This is not in line with the findings of Yaqin and Jatmiko (2018), Untary and

Ardiyanto (2015) and Swastika and Widhiyani (2020) which states that a good internal control system will improve the quality of financial statements, because an organization needs to have a specific policy that is able to limit and coordinate all activities carried out. These findings suggest that the Standard Operating Procedure (SOP) has not been implemented properly. There needs to be an evaluation of the internal control system.

Finally, accountability for H₅, which shows that accountability can affect the quality of financial statements. This indicates that the level of accountability of regional financial management can improve the quality of financial reports. This is in line with the findings of (Tahir et al., 2020; Vidyasari and Suryono, 2021).

Conclusions and Recommendations

This study aims to test and obtain empirical evidence regarding the determinants of the quality of financial reports in Gunungkidul Regency, which has 144 villages. The results show that of the five factors tested, namely the use of information technology, transparency, human resource competence, internal control systems and accountability, only the internal control system does not affect the quality of financial reports in villages in Gunungkidul Regency. Improving the internal control system to improve the quality of financial reports is essential. The results of this study will contribute both theoretically and practically. Theoretically, this research contributes to the literature on the determinants of the quality of financial reports in the village. Practically, this study provides input to the central government and village governments to improve related factors that can improve the quality of financial statements.

This study has limitations that are important to note for readers. First, this study has limitations on the generalizability of the results because it was only conducted on villages in Gunungkidul Regency. Therefore, further research with similar topics needs to be conducted in other areas to continue developing discussions on the quality of village financial reports. Second, this study did not examine other variables as mediators or moderators. Therefore, it would be better to update the model by looking at other variable relationships for future research. In addition, it would be better if this study also looked at control variables such as education level, gender or length of service. Furthermore, another limitation of this study is that it did not conduct cross-validation because the required secondary data was unavailable. To follow up on this limitation, perhaps future studies can be conducted with a qualitative approach to provide more in-depth and detailed exploration results.

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