

# Factors Determining the Quality of Village Financial Reports with the Moderation of Local Government

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## ABSTRACT

**Introduction/Main Objectives:** This study examines factors influencing village financial reports, specifically the implementation of Siskeudes, internal control, good village governance, and village head involvement, with local government moderation. **Background Problems:** The study targets villages in Pekalongan Regency, with 84 respondents selected using purposive sampling. Respondents are finance department officials responsible for financial statements and have over two years of experience. **Novelty:** This study provides insights into how these factors, along with local government moderation, affect the quality of village financial reports. **Research Methods:** A causal-comparative design and quantitative approach were used to test hypotheses. Data analysis involved validity, reliability, classical assumption tests, and hypothesis testing using Moderated Regression Analysis (MRA) with SPSS 25.00. **Finding/Results:** SISKEUDES and good village governance significantly impact the quality of village financial statements. However, internal control negatively affects quality, and village head involvement is not significant. Local government can moderate these effects. **Conclusion:** SISKEUDES implementation and good village governance positively influence village financial report quality, while internal control negatively impacts it, and village head involvement is not significant. Local government moderation is crucial for enhancing financial statement quality.

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## 1. Introduction

Village financial reports are a crucial aspect of village governance, as outlined in the Minister of Home Affairs Regulation No. 113 of 2014. Village financial management includes planning, implementation, administration, reporting, and accountability. As the smallest unit in Indonesia's government system, village governments are closely tied to public interests, including public services and various

developments. They manage significant resources from natural resources and various financial sources, demanding high transparency and accountability (Sutrisno et al., 2023).

Based on the Ministry of Village Regulation No. 17 of 2020 on the Strategic Plan for 2020-2024, village development follows the Sustainable Development Goals (SDGs). The central government provides village funds to support these goals, closely related to village financial management.

Given the substantial village funds, village officials are required to be accountable through diverse financial reports. Financial reports provide relevant information on financial positions and transactions within a reporting period, crucial for evaluating financial conditions, operational effectiveness, and legal compliance.

Village governments must manage finances transparently, accountably, and participatively. High-quality financial reports reflect this management. To achieve quality reports, village governments must apply accountability principles, ensuring all governance activities are justifiable to the public according to regulations, thus achieving Good Village Governance (BPKP, 2015). This requires competent human resources and reliable information technology.

The Village Financial System (Siskeudes) was developed in anticipation of Law No. 6 of 2014 on Villages. A good system ensures efficient, effective, and transparent management, improving financial report quality (Asnawi & Bachtiar, 2021). Effective Siskeudes implementation prevents errors and fraud, aligning with studies by Rifandi (2019), Hasliani & Yusuf (2021), Lisda et al. (2018), and Maryam et al. (2021).

In 2024, the village fund allocation is IDR 71 trillion, increasing 1.43% from 2023. This large fund impacts extensive village activities, from governance to disaster management. Effective internal control is necessary for good financial management. Internal control mechanisms prevent and detect financial misuse, reduce risks, and ensure compliance with policies and regulations (Wibowo & Sudarma, 2021). Effective internal control ensures reliable financial information and promotes good financial management (Beasley et al., 2000). Studies by Ramadhani et al. (2019), Lisda et al. (2018), Sujana et al. (2020), Umar et al. (2018), and Yusran (2023) support the significant impact of internal control on financial report quality.

Good village governance aligns with increasing public demands for good governance (Ardianingsih & Mutmainah, 2018). It ensures financial reports effectively measure, monitor, and account for village fund use. Studies by Utomo et al. (2018), Purba (2017), and Sujana et al. (2020) show the influence of good governance on financial report quality.

The village head, as per Regulation No. 113 of 2014, is responsible for village financial management. Their involvement is crucial in ensuring the quality of financial reports. Active involvement leads to transparency and reliability in financial reports (Oktarina & Asfar, 2018). Studies by Soleman et al. (2020) and Wahyudi & Hasri (2021) highlight the impact of village head involvement on financial report quality.

This study also considers the local government's moderating role. Local governments regulate and oversee village financial management, provide guidance, and enforce corrective actions for deviations. They support villages through technical assistance, training, and resource provision, ensuring villages can manage finances effectively (Rahmawati et al., 2017; Khermawanto et al., 2020).

This study aims to investigate factors determining the quality of village financial reports, with local government moderation in Pekalongan Regency. The research questions are:

1. How does Siskeudes implementation affect village financial report quality?
2. How does internal control affect village financial report quality?

3. How does good village governance affect village financial report quality?
4. How does village head involvement affect village financial report quality?
5. How does local government moderate the effect of Siskeudes implementation on village financial report quality?
6. How does local government moderate the effect of internal control on village financial report quality?
7. How does local government moderate the effect of good village governance on village financial report quality?
8. How does local government moderate the effect of village head involvement on village financial report quality?

## 2. Literature Review

### Stewardship Theory

Stewardship theory underpins this study, positing that management is not driven by personal goals but rather by the primary objectives of benefiting the organization. This theory explains a scenario where leadership focuses on managing common needs and fostering high organizational integrity (Nabila & Silalahi, 2022). It emphasizes the alignment of satisfaction and achievement within organizations, highlighting the success that comes when leadership roles and community involvement are mutually reinforcing. In this context, village governments act on delegated authority from the central government.

### Village Financial Management and Siskeudes

Village financial management, as outlined in Permendagri Number 20 of 2018, encompasses planning, execution, administration, reporting, and accountability of village finances. Key principles include transparency and accountability. Transparency mandates open financial information and non-discriminatory access for the public, ensuring that the community can hold the government accountable. Accountability requires that village financial management be conducted responsibly, adhering to administrative, moral, and legal standards.

The implementation of the Village Financial System (Siskeudes), an application mandated by Permendagri Number 20 of 2018, aims to enhance the management of village finances. According to Kadir (2014), a system is a set of interrelated elements designed to achieve specific goals. In this case, the Siskeudes system facilitates efficient, effective, and transparent management of village finances, aligning with institutional, market, regulatory, and procedural standards.

### Internal Control

Internal control is crucial in government systems, ensuring that operations are efficient and effective while preventing errors, fraud, and misappropriation of assets. Krismiaji (2010) defines internal control as a company's plans and methods used to protect assets and provide accurate information. Agoes (2008) describes internal control as activities aimed at providing assurance of achieving company objectives. Effective internal control ensures reliable financial reporting and compliance with applicable laws and regulations (Beasley et al., 2000).

### **Good Village Governance**

Good Village Governance, essential at the lowest administrative level in Indonesia, follows principles of transparency, accountability, and participatory governance as outlined in Law No. 6 of 2014 on Villages. Good Governance involves professional, democratic, transparent, efficient, accountable, and effective administration that serves the public interest (Anggara, 2012). Sedarmayanti (2003) conceptualizes Good Governance as embodying values that uphold public will and enhance national goals like sustainability and social justice, alongside functional efficiency and effectiveness in government operations.

### **Village Heads**

Per Permendagri Number 84 of 2015, a village head has the authority, duties, and obligations to manage village affairs and implement government and regional policies. Unlike urban heads (lurah), village heads are elected directly by the village community, emphasizing local accountability and direct public involvement in governance.

### **Local Government**

Law No. 23 of 2014 on Regional Government defines local governance as the administration of governmental affairs by regional governments and the Regional House of Representatives (DPRD), based on autonomy and co-administration principles. Both the Village Law (Law No. 6 of 2014) and the Regional Government Law (Law No. 23 of 2014) outline the roles of local governments in guiding and supervising village administrations, providing oversight to ensure compliance with governance standards and improving the quality of village financial reporting (Rahmawati et al., 2017; Khermawanto et al., 2020).

This study examines the determinants of village financial report quality, focusing on Siskeudes implementation, internal control, Good Village Governance, and village head involvement, with local government roles as a moderating variable. The aim is to explore how these factors contribute to effective and accountable village financial management.

## **3. Method, Data, and Analysis**

### **Methodology**

This study employs a causal-comparative research design. Causal-comparative research is a type of quantitative approach used to test hypotheses about cause-and-effect relationships among variables. It aims to draw conclusions about the existence of cause-and-effect relationships between the variables studied (Azwar S., 2017). In this study, the causal-comparative method is also used to determine differences in a dependent variable (usually denoted as Y) based on the conditions of independent variables (X) and moderated by another variable (Z).

### **Population and Sample**

The population in this study comprises 272 villages in Pekalongan Regency. From each village, two individuals are selected: the village secretary (Sekdes) and the financial officer, making a total population of 544 people. Using the Slovin formula to calculate the sample size, a sample of 84 individuals is obtained.

### Data Collection

Data collection is carried out by distributing questionnaires to the determined sample respondents. The written questions are pre-formulated and related to the variables to be studied, including the Village Financial System (X1), internal control (X2), Good Village Governance (X3), involvement of the village head (X4), local government (M), and the quality of financial reports (Y).

### Data Analysis

The data analysis process involves several steps:

1. Validity Test: Ensuring that the research instruments measure what they are intended to measure.
2. Reliability Test: Assessing the consistency of the research instruments.
3. Classical Assumption Tests: Performing tests to check for normality, multicollinearity, heteroscedasticity, and autocorrelation.
4. Hypothesis Testing: Conducting hypothesis tests using Moderated Regression Analysis (MRA) to examine the relationships and interactions between the independent, dependent, and moderating variables.

By following these steps, the study aims to determine the factors that influence the quality of village financial reports, focusing on the implementation of the Village Financial System (Siskeudes), internal control, Good Village Governance, the involvement of village heads, and the role of local governments as a moderating variable.

## 4. Result and Discussion

### Research Object Description

The general overview of the 103 respondents includes their age, gender, and occupation. These demographic factors are expected not to introduce bias into the research results, ensuring that the findings can provide a good generalization. The distribution of these demographic factors is presented as follows:

**Table 1. Respondent Characteristics by Gender**

Gender	Number	Percentage
Male	57	67,9%
Female	27	32,1%
<b>Total</b>	<b>84</b>	<b>100%</b>

Source: Processed Data, 2024

This table illustrates the gender distribution among the respondents in the study. Out of the total 84 respondents, 57 are male (67.9%), and 27 are female (32.1%). This gender distribution is taken into consideration to ensure a comprehensive analysis of the data and to understand if gender differences influence the variables studied, such as village financial management, internal control, good governance practices, and other related aspects.

**Table 2. Respondent Characteristics by Education Level**

Age Range	Number	Percentage
20-30 years	16	19,0%
31-40 years	46	54,8%
41-50 years	22	26,2%
<b>Total</b>	<b>84</b>	<b>100%</b>

Source: Processed Data, 2024

From Table 3, it is shown that the majority of the respondents are aged between 31-40 years, totaling 46 individuals (54.8%). This is because people in this age range are considered to be in their most productive working years.

### Questionnaire Analysis

#### Validity and Reliability Test Results

The validity and reliability tests were calculated by comparing the calculated  $r$  value ( $r$  hitung) with the table  $r$  value ( $r$  tabel). If the calculated  $r$  value is greater than the table  $r$  value, the item is considered valid. The validity of this study was computed using SPSS 25.00 for Windows. Based on the test results, it was found that the  $t$  value ( $t$  hitung) for each indicator exceeds the table  $t$  value ( $t$  tabel) of 1.6601. Since all  $t$  values are greater than the table  $t$  value, the distributed questionnaire can be considered valid. Additionally, the Cronbach's Alpha values are all above 0.60. A construct or variable is considered reliable if it provides a Cronbach's Alpha value greater than 0.60. Therefore, it can be concluded that the distributed questionnaire is reliable or dependable.

#### Hypothesis Testing Results

Hypothesis testing was conducted using Moderating Regression Analysis (MRA). This testing technique is used to determine the effect of independent variables on dependent variables and the ability of moderating variables to moderate the influence of independent variables on dependent variables. The MRA results of this study are presented in the following table:

**Table 3. MRA Results**

Model		Coefficients <sup>a</sup>		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients B	Std. Error			
1	(Constant)	-3.535	2.287		-1.546	.126
	Village Financial System Implementation (X1)	.600	.215	.608	2.784	.007
	Internal Control System (X2)	-1.112	.536	-1.239	-2.072	.042
	Good Village Governance (X3)	1.301	.456	1.707	2.853	.006
	Village Head Involvement (X4)	.230	.221	.203	1.040	.302
	Village Financial System Implementation * Role of Local Government (X1*Z)	.016	.005	.389	3.417	.001
	Internal Control System * Role of Local Government (X2*Z)	.078	.030	2.324	2.588	.012

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Good Village Governance * Role of Local Government (X3*Z)	-.066	.024	-2.389	-2.719	.008
Village Head Involvement * Role of Local Government (X4*Z)	-.026	.011	-.641	-2.333	.022

a. Dependent Variable: Kualitas Laporan Keuangan (Y)

Source: Processed Data, 2024

Based on Table 3 above, using MRA analysis, it can be concluded that:

### H1: The Influence of Siskeudes Implementation on the Quality of Village Financial Reports

The village financial system refers to the process of managing village funds involving budgeting, execution, supervision, and accountability. A good system ensures efficient, effective, and transparent management, ultimately impacting the quality of village financial reports (Asnawi & Bachtiar, 2021). Research results show that the significance value of Siskeudes implementation is  $0.007 < 0.05$  with a positive coefficient and t-value. This suggests that Siskeudes implementation has a positive and significant influence on the quality of village financial reports in Pekalongan Regency, indicating H1 is accepted.

Siskeudes implementation significantly influences the quality of village financial reports because it enhances transparency, accountability, and oversight over village financial use. With Siskeudes, village managers, including village heads and officials, are expected to be more responsible in financial management. They are required to examine and present accurate financial reports ensuring data authenticity and integrity. This concept aligns with stewardship theory, which mandates managers to responsibly manage and provide accurate and reliable financial reports.

### H2: The Influence of Internal Control on the Quality of Village Financial Reports

Research findings indicate that the significance value of the internal control system is  $0.042 < 0.05$  with a negative coefficient and t-value. This suggests that internal control systems have a negative and significant impact on the quality of village financial reports in Pekalongan Regency, indicating H2 is accepted.

Internal control systems negatively affect the quality of village financial reports because they are crucial in minimizing errors, fraud, and inaccuracies. While the internal control system is in place, its effectiveness and efficiency in operation are lacking, contributing to inadequate financial report quality.

### H3: The Influence of Good Village Governance on the Quality of Village Financial Reports

Research findings indicate that the significance value of Good Village Governance is  $0.006 < 0.05$  with a positive coefficient and t-value. This suggests that Good Village Governance significantly influences the quality of village financial reports in Pekalongan Regency, indicating H3 is accepted.

Good Village Governance positively impacts the quality of village financial reports as it promotes effective, transparent, and accountable financial management based on sound financial management principles. The implementation of Good Village Governance enhances transparency, accountability, internal controls, and effective oversight, thereby improving financial report quality.

#### **H4: The Influence of Village Head Engagement on the Quality of Village Financial Reports**

Research findings indicate that the significance value of village head engagement is  $0.302 > 0.05$  with a positive coefficient and t-value. This suggests that village head engagement does not significantly influence the quality of village financial reports in Pekalongan Regency, indicating H4 is rejected.

Village heads, responsible for village financial management and reporting, need to actively engage in financial oversight and ensure adherence to accounting standards for high-quality financial reporting. However, their direct involvement in financial report preparation does not significantly impact its quality.

#### **H5: The Influence of Local Government in Moderating Siskeudes Implementation on the Quality of Village Financial Reports**

Research findings indicate that the significance value of Siskeudes implementation moderated by local government involvement is  $0.001 < 0.05$  with a positive coefficient and t-value. This suggests that local government plays a moderating role in strengthening the influence of Siskeudes implementation on the quality of village financial reports, indicating H5 is accepted.

Local government moderation enhances the impact of Siskeudes implementation on village financial report quality by providing support, infrastructure, training, and monitoring to ensure compliance with regulations. Regular audits minimize financial discrepancies and fraud, ensuring accurate and reliable financial reporting.

#### **H6: The Influence of Local Government in Moderating Internal Control on the Quality of Village Financial Reports**

Research findings indicate that the significance value of internal control systems moderated by local government involvement is  $0.012 < 0.05$  with a positive coefficient and t-value. This suggests that local government moderates and strengthens the influence of internal control systems on the quality of village financial reports, indicating H6 is accepted.

Local government as a moderation variable influences internal control systems to ensure effective and efficient financial resource management, minimizing errors and misuse of public funds, thereby improving financial report quality.

#### **H7: The Influence of Local Government in Moderating Good Village Governance on the Quality of Village Financial Reports**

Research findings indicate that the significance value of Good Village Governance moderated by local government involvement is  $0.008 < 0.05$  with a negative coefficient and t-value. This suggests that local government weakens the influence of Good Village Governance on the quality of village financial reports, indicating H7 is accepted.

Local government moderates Good Village Governance by applying stewardship principles in village financial management, enhancing transparency, public participation, and accountability. However, alignment between local government regulations and village governance practices remains crucial for effective financial management and accountable reporting.

#### **H8: The Influence of Local Government in Moderating Village Head Engagement on the Quality of**

## Village Financial Reports

Research findings indicate that the significance value of village head engagement moderated by local government involvement is  $0.022 < 0.05$  with a negative coefficient and t-value. This suggests that local government weakens the influence of village head engagement on the quality of village financial reports, indicating H8 is accepted.

Local government can moderate village head engagement by providing guidance on accounting standards and reinforcing their role in financial management. This includes training and monitoring to ensure accurate and transparent financial reporting, aligning with stewardship principles in public resource management.

Overall, these findings underscore the significant roles of Siskeudes implementation, internal controls, Good Village Governance, and local government in influencing the quality of village financial reports in Pekalongan Regency.

## 5. Conclusion and Suggestion

Based on the data analysis and discussions conducted, the following conclusions can be drawn:

1. Implementation of Village Financial System (Siskeudes): The implementation of Siskeudes significantly impacts the quality of village financial reports due to its advantages in transparency, accountability, and oversight over village financial usage.
2. Internal Control System: The internal control system has a significant negative impact on the quality of village financial reports. This underscores the importance of effective internal controls in determining financial reporting quality.
3. Good Village Governance (GVG): GVG significantly influences the quality of village financial reports by promoting effective and transparent village governance in financial management.
4. Involvement of Village Heads: The involvement of village heads does not significantly affect the quality of village financial reports due to standardized operating procedures (SOPs) provided by the central government to enhance reporting quality.

### Regarding suggestions:

1. Role of Local Government in Moderation:  
The local government can strengthen the impact of Siskeudes implementation on financial report quality by providing support and assistance to villages in implementing Siskeudes effectively.
2. Moderation of Internal Control System:  
Local government moderation can enhance the relationship between internal control systems and financial report quality by overseeing and implementing effective internal controls to ensure efficient financial management and minimize the risk of errors or misuse of public funds.
3. Moderation of Good Village Governance:  
Local governments play a crucial role in moderating the influence of GVG on financial report quality by applying principles of stewardship in village fund management. However, there is a need for clearer regulations and more explicit support for good governance practices at the village level.
4. Moderation of Village Head's Involvement:  
Local governments can mitigate the impact of village head involvement on financial report quality by providing guidance on accounting standards and reinforcing the authority of village heads as Financial Management Authority Holders (PKPKD).

These conclusions and suggestions emphasize the importance of local government oversight and support in enhancing the quality of village financial reports through effective governance, internal controls, and adherence to standardized procedures.

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