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**Quality of Financial Reports: Education Level, Accounting Understanding, and Work Experience of Village Apparatus (Study on Village Governments in Pamona Puselemba District, Poso Regency, Central Sulawesi)****Dwi Diana Andriani Mayui<sup>1\*</sup>, Nina Yusnita Yamin<sup>1</sup>, Muhammad Ilham Pakawaru<sup>1</sup>**<sup>1</sup>Universitas Tadulako, Sulawesi Tengah

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**\*Email:** [dianamayui19@gmail.com](mailto:dianamayui19@gmail.com)**ABSTRACT**

This study aims to examine and analyze the effect of education level, accounting understanding, and work experience of village officials on the quality of government financial reports. This research was conducted in 8 village governments in Pamona Puselemba District, Poso Regency, Central Sulawesi. The sampling technique used in this study was using a saturated sample with a total of 56 village government officials as respondents. Data collection through questionnaires. The data analysis method uses multiple linear regression analysis. The results of this study indicate that simultaneously the level of education, understanding of accounting, and work experience of village officials have a significant effect on the quality of government financial reports. Partially, education level has no significant effect on the quality of government financial reports. Meanwhile, partially, Accounting Understanding and Work Experience of Village Officials have a significant and positive effect on the quality of government financial reports

**Keywords:** Village apparatus, Education Level, Understanding of Accounting, Work Experience, Quality of Government Financial Reports

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**INTRODUCTION**

The quality of financial reports is reflected in the qualitative characteristics of financial reports. The qualitative characteristics of financial reports are normative measures that need to be realized in accounting information in order to fulfill its objectives. The normative prerequisites required for government financial reports to meet the desired quality are: relevant, reliable, comparable and understandable. Government financial reports in Indonesia are an interesting subject to study, given the increasing demand for accountability for public institutions, both at the central and regional levels. In fact, in the government's financial reports, there is still a lot of inappropriate data that has been found by the Supreme Audit Agency (BPK).

Based on the results of audits of financial reports conducted by the Supreme Audit Agency (BPK) in the last 5 years, 13 village officials in Poso Regency were caught up in village fund corruption. 5 village heads, 4 village treasurers and 2 village secretaries have been found guilty. The 2 village heads are currently undergoing questioning by the police and the prosecutor's office. Based on the BPK Examination Report (LHP) the phenomenon raised in this study is that the BPK found misuse of village funds.

Corruption in the village government is in second place with the most, namely 53 cases with a state loss of 21.4 billion rupiah. For the Central Sulawesi region, still in the same period 2017-2021 there were 25 village heads and village officials who were also jailed for handing over money to their residents. The many cases of village fund corruption indicate that something is wrong with the financial management system.

The preparation and presentation of village financial reports must be in accordance with applicable regulations, in this case the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management, states that "village financial management is all activities which include planning, implementation, administration, reporting and village financial accountability. Village financial reports are presented based on transparent, accountable, participatory principles and are carried out in an orderly and budgetary manner. Quality financial reports can provide benefits in making decisions in the future. In the context of public accountability, it becomes an obligation for the party holding the trust (agency/government) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust (principal/community) who has the right to demand accountability (Mardiasmo, 2004).

Quality financial reports are also influenced by education, in several village offices in Pamona Puselemba District there are village apparatus who do not have a background appropriate to their position. This is a factor that influences the understanding of village apparatus in compiling and presenting village financial reports which have become their duties and responsibilities authority. Particularly in the finance section, namely the village treasurer, in Pamona Puselemba Subdistrict, currently the village treasurer usually does not come from a bookkeeping or accounting vocational school, this is related to the level of education and understanding of accounting possessed by the village treasurer as the person who compiles village financial reports. So they usually experience difficulties in compiling financial reports. This is also an obstacle for village apparatus in completing their duties so that it can affect performance.

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No less important than the level of education and understanding of accounting, the work experience of village officials is also very important in determining the quality of financial reports. An experienced employee will understand better what he should do when facing a problem in his work. The importance of work experience possessed by village apparatus in compiling financial reports will produce quality financial reports. Specifically, the purpose of public sector financial reporting is to provide relevant information in decision making and demonstrate the accountability of reporting entities for the resources entrusted to them (Bastian, 2006:247)

**METHOD**

This research is a survey method research. Data collection techniques in this study are by distributing questionnaires, interviews, and documentation. Sugiyono (1997) argues that the population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The population of this study were village government officials in Pamona Puselemba District, namely village government officials in the villages of Tonusu, Mayakeli, Buyumpondoli, Peura, Dulumai, Soe, Leboni, and Wera villages. According to Permendagri Number 20 of 2018 Concerning Village Financial Management, village apparatus, in this case the Village Financial Management Executor (PPKD), are: Village Secretary, Head of Affairs (Kaur), and Head of Section (Kasi).

The sample in this study with the saturated sample method. Respondents in the study were 56 people consisting of village secretaries, chief of finance, chief of administration and general affairs, planning officer, head of government, head of welfare, and head of services in the village offices of Tonusu, Mayakeli, Buyumpondoli, Peura, Dulumai village, Soe, Leboni, and Wera village, Pamona Puselemba District, Poso Regency. Respondents are village apparatus involved in the budget preparation process up to the preparation of accountability reports.

Multiple regression analysis is used to test and determine the magnitude of the influence of education level, understanding of accounting, and work experience of village officials on the quality of village government financial reports. Validity testing was carried out to measure the legitimacy of a questionnaire and Reliability Test to find out whether the data collection tool basically showed a level of accuracy, accuracy, stability, or consistency. Prior to testing multiple regression analysis, classical assumption testing was carried out which included normality test, multicollinearity test, and heteroscedasticity test to find out whether the regression model created could be used or not. For hypothesis testing, the F test and t test are used.

**RESULT AND DISCUSSION****Validity test**

The results of the validity test show that the variables of education level, understanding of accounting, and work experience as well as the variable quality of financial statements are valid, as shown by the correlation coefficient (r-count) of all statement items obtained more than 0.3 or greater than the r-critical value.

**Reliability Test**

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**Tabel 4.12**

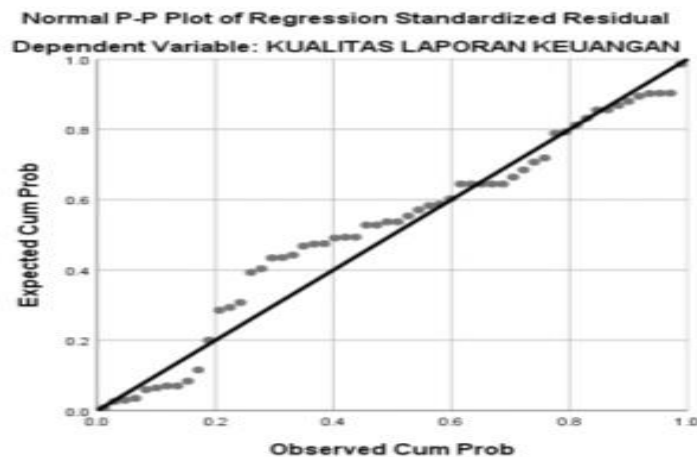
**Hasil Uji Reliabilitas**

| No | Variabel                  | Jumlah Item Pernyataan | Cronbach Alpha ( $\alpha$ ) | Keterangan |
|----|---------------------------|------------------------|-----------------------------|------------|
| 1  | Tingkat Pendidikan        | 3                      | 0,865                       | Reliabel   |
| 2  | Pemahaman Akuntansi       | 18                     | 0,920                       | Reliabel   |
| 3  | Pengalaman Kerja          | 8                      | 0,888                       | Reliabel   |
| 4  | Kualitas Laporan Keuangan | 9                      | 0,905                       | Reliabel   |

The results of the reliability test show that Cronbach Alpha ( $\alpha$ ) on the variable level of education, understanding of accounting, work experience, and quality of financial reports is greater than 0.6 which means reliable

### Classic Assumption test result

#### Normality test



#### results

These results indicate that the data can be said to be normally distributed.

### Multicollinearity Test

**Hasil Uji Multikolinearitas**

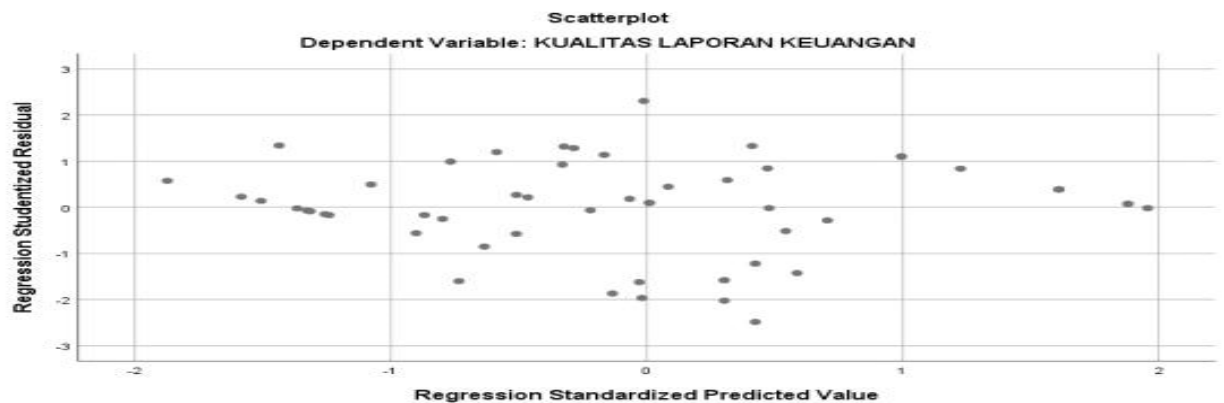
| Variabel            | Tolerance | VIF   | Keterangan                       |
|---------------------|-----------|-------|----------------------------------|
| Tingkat pendidikan  | 0,903     | 1,107 | Tidak terdapat multikolinearitas |
| Pemahaman akuntansi | 0,703     | 1,422 | Tidak terdapat multikolinearitas |
| Penagalaman kerja   | 0,741     | 1,350 | Tidak terdapat multikolinearitas |

### Heteroscedasticity Test

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These results indicate that the regression model does not have heteroscedasticity and the model is feasible to use. This is proven by the fact that in the regression model there is no clear pattern and the points spread above and below the number 0 on the Y axis.

### Multiple Linear Regression Results

| No                        | Variabel Independen | Variabel Dependen     |                  |                      |
|---------------------------|---------------------|-----------------------|------------------|----------------------|
|                           |                     | Koefisien Regresi (B) | Hasil Uji t      | Probabilitas (sig t) |
| 1                         | Tingkat Pendidikan  | -0,081                | -0,847           | 0,401                |
| 2                         | Pemahaman Akuntansi | 0,481                 | 4,436            | 0,000                |
| 3                         | Pengalaman Kerja    | 0,402                 | 3,803            | 0,000                |
| Konstanta = 1,434         |                     | F-hitung=22,931       | sig.F= 0,000     |                      |
| Multiple-R = 0,755        |                     | F-tabel= 2,78         | t-tabel= 2,00665 |                      |
| Adjusted R Square = 0,545 |                     | $\alpha=0,05$         |                  |                      |

The results of multiple regression testing show the value of the regression coefficient, so that the multiple regression equation model is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y = 1.434 - 0,081X_1 + 0,481X_2 + 0,402X_3 + e$$

### Hypothesis test

#### F test

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Based on the results of the ANOVA test (Analysis of Variances) or F test, the Fcount value was  $22.931 > F_{table} 2.78$  and the significance level was smaller than the 5% confidence level, namely  $0.000 < 0.05$ , which means that simultaneously (together) the variable X (level of education, understanding of accounting, and work experience) has a positive and significant effect on variable Y (quality of financial reports), thus the first hypothesis in this study states that educational level, understanding of accounting, and work experience simultaneously influence the quality of village government financial reports received

**T test**

1. For the education level variable (X1), a tcount value of  $-0.847 < t_{table}$  of 2.006 is obtained and the significance level is greater than the 5% confidence level, namely  $0.401 > 0.05$ . So this shows that partially the education level variable (X1) has no effect on the quality of financial reports (Y). Based on these results, the second hypothesis of this study, namely the level of education affects the quality of village government financial reports, is rejected.
2. For the accounting comprehension variable (X2), a tcount value of  $4.436 > t_{table}$  of 2.006 is obtained and the significance level is smaller than the 5% confidence level, namely  $0.000 < 0.05$ . Then this value indicates that partially the accounting understanding variable (X2) has a significant effect on the quality of financial reports (Y). That is, the more someone understands accounting, the more it will affect the quality of the financial reports they produce. Based on these results, the third hypothesis of this study, namely accounting understanding, has a significant effect on the quality of village government financial reports.
3. For the work experience variable (X3) a tcount value of  $3.803 > t_{table}$  2.006 is obtained and the significance level is smaller than the 5% confidence level, namely  $0.000 < 0.05$ . Then this value indicates that partially the work experience variable (X3) has a significant effect on the quality of financial reports (Y). That is, the longer a person's work experience will affect the quality of the financial reports they produce. Based on these results, the fourth hypothesis of this study, namely work experience has a significant effect on the quality of village government financial reports is accepted.

**DISCUSSION****The Influence of Education Level, Understanding of Accounting, and Work Experience on the Quality of Financial Statements**

Based on the results of the research conducted, it can be seen that the level of education, understanding of accounting, and work experience of village government officials simultaneously has a significant influence on the quality of village government financial reports. These results indicate that there is an influence between education level, understanding of accounting, and work experience of village government officials on the quality of village government financial reports. This shows that any increase that occurs in the variable level of education, understanding of accounting, and work experience that occurs will also provide an increase in the quality of financial reports. Endang Puspitasari (2020) states that the effect of educational level on the quality of financial reports is that an

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adequate level of education with a financial or accounting educational background will make it easier for employees in the finance department to do their job in producing quality financial reports. In producing quality financial reports, it must take into account the actions taken and decision making of employees who have an educational background in accordance with their placement, so that they are able to produce quality financial reports.

Regional financial management must be supported by human resources who have sufficient expertise in government accounting systems. The low understanding of administrative staff regarding their duties and functions causes delays in the presentation of financial reports. So it can be concluded that the quality of financial reports that have value for users will be realized if the accounting practitioner has sufficient knowledge of the recording system and financial management. So it can be concluded that the better the understanding of accounting, the better the quality of the financial reports produced. According to Muzahid (2014) everyone who has extensive experience will more easily interact in carrying out his work both in organizations, companies, and also in government. Professional work experience plays an important role in improving employee performance, especially in improving the quality of financial reports, where fields of experience other than finance/accounting also have relevance and relevance to make it easier to prepare quality financial reports

The relationship between education level, understanding of accounting, and work experience of village government officials is to build and develop human resources for government officials, especially employees in the financial reporting section to improve financial performance, especially the quality of village government financial reports. In accordance with what is stipulated in Permendagri No. 20 of 2018 concerning Village Financial Management.

**The Effect of Education Level on the Quality of Financial Statements**

The results of this study indicate that the level of education has no partial effect on the quality of village government financial reports throughout Pamona Puselemba District. This shows that not all employees who have a high level of education understand and can solve problems in village government financial reports. This is due to an error in the placement of employees, where there are still many employees in each village office who are not placed in accordance with their areas of expertise. This can be seen in the indicator statement of suitability for majors or educational background which shows that not all village government officials have an accounting or economics educational background, this can affect the understanding of village government officials regarding the budget preparation process up to the accountability report.

The results of this study are not in line with research conducted by (Kerja et al., 2004) which states that the level of education has a positive and significant effect on the quality of the financial reports of the regional work units (SKPD) of the North Aceh District government. The results of this study are in line with research conducted by (Lambey et al., 2008) which states that partially the level of education does not affect the quality of financial reports in South Minahasa Regency.

**The Effect of Understanding of Accounting on the Quality of Financial Statements**

The results of this study indicate that understanding of accounting has a positive and significant effect on the quality of village government financial reports throughout Pamona

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Puselemba District. This is because the apparatus involved in the budget preparation process up to the preparation of financial reports already understand the cycle in preparing financial reports, so they are able to prepare and present a financial report in accordance with applicable regulations. This means that the higher the understanding of accounting owned by village government officials, the quality of the resulting financial reports will improve. Understanding of accounting is related to how the process and method of accounting is carried out to produce a financial report. Village government officials in carrying out their duties must really understand how the process of the accounting cycle starts from transactions, analyzing transaction evidence, recording transaction evidence, classifying and summarizing recorded data (posting), to issuing financial reports and notes.

Based on the respondents' answers to the indicators for analyzing evidence of transactions, it can be seen that village government officials in Pamona Puselemba District know that in carrying out transaction activities they are always accompanied by supporting evidence so that they can find out what transactions have actually been carried out, analyze any existing transaction evidence whether is correct and correct, and whether the recording is in accordance with its position or not, determines the transaction value usually by recalculating to ensure there are no errors or omissions. Furthermore, the indicator for issuing reports and notes is "financial reports that have been prepared will be analyzed to assess their correctness", this means that financial reports that have been prepared by village government officials throughout the Pamona Puselemba Sub-District will be checked again to check whether there are errors in the recording, errors in amounts, bookkeeping errors, estimation errors, posting errors and journalizing errors, all of which must be re-examined so that the issuance of financial reports does not affect the quality of the financial statements themselves and the users of financial statements.

The results of this study are in line with Lestari & Dewi (2020) who concluded that understanding of accounting has a positive effect on the quality of financial reports at BPKAD Badung Regency. This reveals that to produce quality financial reports, it is necessary for village government officials to understand and understand how the process and implementation of accounting is carried out so that the implementation of tasks is carried out in a professional, effective and efficient manner. The results of the study (Mardiana & Fahlevi, 2017) state that accounting understanding influences the quality of the Banda Aceh City government's financial reports. So it can be concluded that if the understanding of accounting is higher, the quality of the financial reports produced will also be higher or of higher quality.

**Effect of Work Experience on the Quality of Financial Statements**

The results of this study indicate that work experience has a positive and significant effect on the quality of the financial reports of Village Governments throughout Pamona Puselemba District. Based on the results of the study, it was shown that village government officials agreed that work experience supported the job placement process and that work experience assisted in completing work efficiently. The longer the work experience of the village government apparatus, the village government apparatus will understand and master the skills in the field which is the scope of their work so that they can produce better financial reports, and the easier it is to minimize errors in the preparation of financial reports. This is supported by respondents' answers indicating that work experience is very helpful to streamline time by completing work on time.

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Work experience is very important for village government officials and work experience is a measure of the performance of village government officials in producing quality financial reports. This statement is in line with research conducted (Harahap & Abdullah, 2017) which states that work experience will have a positive impact because experienced civil servants will remember more types of items that have been worked on so that they have the ability to complete assigned tasks and achieve performance in matters of financial management.

The results of this study are in line with research conducted by (Atika et al., 2019) which states that work experience has a positive effect on the quality of the Medan city government's financial reports. This shows that the higher the work experience, the higher the quality of financial reports. The more and longer the work experience of employees, the better the level of quality of financial reports.

**IMPLICATIONS**

The results of this study have implications for strengthening the competence of village government officials. It is necessary to hold a training program for village government officials in accordance with their respective fields.

For future researchers who are interested in researching the same problem, add other variables that can affect the quality of financial reports, including training quality, utilization of accounting information systems, internal control systems, utilization of information technology, accounting information systems, and other possible variables. have an influence on the quality of financial reports

**CONCLUSION**

Based on the research results, it is concluded as follows:

1. The level of education, understanding of accounting, and work experience of village government officials simultaneously has a significant effect on the quality of village government financial reports throughout Pamona Puselemba District.
2. The level of education partially has no significant effect on the quality of village government financial reports throughout Pamona Puselemba District. This means that the educational strata owned by village government officials are inadequate in managing village finances.
3. Understanding of accounting and work experience of village government officials partially has a significant and positive effect on the quality of village government financial reports throughout Pamona Puselemba District. This means that through training and years of service, village government officials can understand their duties in managing village finances.

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