


Transparency of Costs and Competence of Village Apparatus Towards the Quality of Village Financial Reports

(Study on Villages in Boalemo Regency, Gorontalo Province)

¹ Muhamad Rifandi Abdullah, ² Harun Blongkod, ³ Lukman Pakaya

^{1,2,3} Faculty of Economics and Business State University of Gorontalo

Email: muhamadrifandiabdullah05@gmail.com, blongkod@ung.ac.id, lukman.pakaya@ung.ac.id

| Article Info | ABSTRACT |
|---|---|
| <p>Keywords:</p> <p>Accountability, Transparency, Apparatus Competence, Village Financial Management, Quality of Financial Statements.</p> | <p>This study examines the effect of cost transparency and the competence of village apparatus on the quality of village financial reports, focusing on villages in Boalemo Regency, Gorontalo Province. The research employs a quantitative method, using primary data collected through questionnaires with Likert scale measurements. A total of 117 respondents from various sub-districts in Boalemo Regency were selected using a saturated sampling technique. The data analysis was conducted using Structural Equation Modeling (SEM), processed through the AMOS 24 software. The results of the study indicate that cost transparency does not have a significant effect on the quality of village financial reports. However, the competence of village officials has a positive and significant impact on the quality of the reports. Furthermore, when considered together, both cost transparency and village apparatus competence contribute positively and significantly to the quality of village financial reports, as evidenced by an R-squared value of 71.9%. The remaining 28.1% of the variation in financial report quality is influenced by factors not included in this research model. The study is supervised by Mr. Harun Blongkod, S.Pd., Ak., M.SA as supervisor I, and Lukman Pakaya, S.Pd., MSA as supervisor II, in the Accounting Study Program, Department of Accounting, Faculty of Economics and Business, Gorontalo State University.</p> |
| <p>This is an open access article under the CC BY license</p>  | <p>Corresponding Author:</p> <p>Muhamad Rifandi Abdullah</p> <p>E-mail: muhamadrifandiabdullah05@gmail.com</p> |

INTRODUCTION

Village financial management is a critical aspect of rural development and community empowerment. According to the Indonesian Law No. 6 of 2014 on Villages, Article 1, Paragraph 10, village finances encompass all the rights and obligations of a village that can be valued in money, along with anything related to the implementation of these rights and obligations. To fulfill this

responsibility, village governments must focus on improving the quality of financial reports that reflect good governance principles, emphasizing accountability, public participation, and orderly budgeting.

Accountability in village financial management means the obligation of those in authority to report, explain, and justify the use of public resources to the community. In the context of village governance, this involves mechanisms that allow the public to monitor, evaluate, and demand accountability for the management of village finances by local officials.

Transparency, fairness, and comparability are key dimensions of cost transparency in village financial management. Transparency refers to open access to financial information for all members of the village. According to Jaya & Hermana (2023), transparency covers all stages of financial management, from policy formulation to resource allocation and evaluation. Fairness ensures that development benefits and resources are distributed equitably, while comparability allows for a comprehensive analysis of financial performance over time and across villages.

In addition to transparency, the competence of village apparatus plays a significant role in the quality of village financial reports. Competence includes managerial, socio-cultural, and technical dimensions. Managerial competence relates to the ability of village officials to plan, organize, and control village financial resources effectively. Socio-cultural competence involves understanding and interacting with the social and cultural context of the community, ensuring that financial reports are relevant and comprehensible to the villagers. Technical competence refers to the skills required to apply knowledge and use technology to manage financial tasks effectively.

In Boalemo Regency, Gorontalo Province, the management of village finances has become increasingly important due to rising village fund allocations from the central government. The unique geographic and socio-cultural characteristics of Boalemo may influence the dynamics of village financial management. One key indicator of financial management effectiveness is the budget realization report, which shows how well financial plans are executed. A significant deviation in budget realization, as seen in several villages in Boalemo, highlights the need for improved transparency and enhanced competencies among village officials to ensure effective financial management.

Based on this background, this study aims to examine the effect of cost transparency and the competence of village apparatus on the quality of village financial reports. This research is expected to contribute both theoretically and practically to improving village financial governance in the era of village autonomy.

The problem identification presented above leads to the formulation of the research questions, which are as follows: How does cost transparency affect the quality of financial reporting in villages in Boalemo Regency, Gorontalo Province? How does the competence of village apparatus influence the quality of financial reports in these villages? And how do both cost transparency and the competence

of village apparatus impact the quality of financial reports in the villages of Boalemo Regency, Gorontalo Province?

The objectives of this research, based on the aforementioned problem formulation, are to analyze the effect of cost transparency on the quality of financial reports in villages in Boalemo Regency, Gorontalo Province; to analyze the impact of village apparatus competence on the quality of financial reports in these villages; and to examine how both cost transparency and the competence of village apparatus affect the quality of financial reports in the villages of Boalemo Regency, Gorontalo Province.

This research is expected to provide benefits both theoretically and practically for various stakeholders. The theoretical benefits include contributing to the development of knowledge, particularly in the field of public sector accounting and village financial management. The findings of this study may also serve as a reference for future research related to cost transparency, the competence of village apparatus, and the quality of village financial reports.

From a practical standpoint, the research is expected to offer several benefits. For village governments, it provides an evaluation of the importance of cost transparency and the competence of village officials in managing village finances. The results can serve as a basis for developing policies and strategies to improve both transparency and competence. For the Boalemo Regency government, this study provides valuable data for decision-making aimed at enhancing the quality of village financial management. It will also assist in designing programs for the capacity building of village apparatus. Lastly, for the community, the research aims to raise awareness about the significance of transparency and the competence of village officials in financial management. It also seeks to encourage greater public participation in the oversight of village financial management.

METHOD

This research was conducted in Boalemo Regency, Gorontalo Province, from July to December 2024. The study focused on villages within the regency, specifically targeting village apparatus involved in financial management and financial reporting. The aim was to provide a comprehensive overview of cost transparency practices, the competence of village apparatus, and the quality of financial reports. The selection of Boalemo Regency was based on the diversity of financial management practices across villages, which vary in economic development, infrastructure, access to technology, and human resource capacity. This diversity provided a rich data set to identify factors influencing the quality of village financial reports in different contexts.

The research employed a quantitative approach to analyze the impact of cost transparency and village apparatus competence on the quality of financial reports in Boalemo Regency. A quantitative method was chosen for its ability to measure and statistically analyze the relationships between variables and test the formulated hypotheses. The study used numerical data related to cost transparency, village apparatus competence, and financial report quality, which were analyzed using statistical techniques to determine the relationships and effects between these variables. The research design was causal, aiming to explore the cause-and-effect relationships between the independent variables (cost transparency and competence of village apparatus) and the dependent variable (quality of village financial reports).

The operational definitions of the research variables are as follows: Quality of Village Financial Reports refers to the reliability and accuracy of the financial information presented by village governments. It is assessed based on three dimensions: relevance, reliability, and understandability. Cost Transparency involves the openness and clarity of financial information regarding the allocation and use of village funds, encompassing dimensions of openness, fairness, and comparability. Competence of Village Apparatus refers to the knowledge, skills, and abilities of village officials in managing village governance and finances. It is evaluated across managerial, socio-cultural, and technical competencies.

The research population consisted of all 82 villages in Boalemo Regency, which are the administrative units relevant to the study. The sample was selected using purposive sampling, focusing on villages located along the coastline and easily accessible for data collection. A total of 11 coastal villages were chosen for the study. In addition to the village selection, the sample of respondents was defined as village apparatus who are directly involved in financial management, budgeting, and supervision of village revenue and expenditure (APBDesa).

The main data collection instrument was a questionnaire that covered the key aspects of cost transparency, village apparatus competence, and the quality of village financial reports. The responses were measured using a Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire assessed the respondents' perceptions of these factors, and the data collected were analyzed for reliability and validity to ensure the accuracy of the findings.

RESULTS AND DISCUSSION

RESULT

This study comprehensively analyzes field data and information related to "The Influence of Cost Transparency and Village Apparatus Competence on the Quality of Village Financial Reports (A Study of Villages in Boalemo Regency, Gorontalo Province)." The analysis

includes an overview of village governance in Boalemo Regency, respondent profiles, instrument testing through validity and reliability tests, descriptive variable analysis, and Structural Equation Modeling (SEM) methodology. The study also tests direct and indirect hypotheses to evaluate the significance of the relationships between the variables. This research aims to provide a deeper understanding of the relationship between cost transparency, village apparatus competence, and the quality of village financial reports.

The instrument testing in this study involved 117 samples to evaluate how accurately the measuring instrument can describe each variable studied. The testing method uses the correlation between the individual scores of each questionnaire item with the total score of the respondents. This testing process is assisted by SPSS for Windows software version 16.0.

Descriptive analysis of research variables aims to provide an overview of the Influence of Cost Transparency and Village Apparatus Competence on the Quality of Village Financial Reports. This analysis is based on the results of a questionnaire that has been distributed to respondents via Google Forms and WhatsApp, with the aim of providing an empirical description of the research data in the form of a frequency distribution.

This study discusses the influence of cost transparency and village apparatus competence on the quality of village financial reports, which are analyzed using the Structural Equation Modeling (SEM) technique, including prerequisite tests, measurement models, and structural models.

This test is focused on one hypothesis that has been proposed. The hypothesis testing process uses a t-value with a significance level of 0.05. In the AMOS 24 program, the t-value is represented by the Critical Ratio (C.R.) in the Regression Weights: (Group number 1 - Default model) of the fit model (Full Model_4). If the Critical Ratio (C.R.) value ≥ 1.660 or the probability value (P) ≤ 0.05 , then H_0 is rejected and the research hypothesis is considered accepted.

Discussion

The discussion of the findings of this study uses an approach that takes into account the real conditions faced by respondents in the field. In addition, this study also takes into account comparisons with theories and scientific articles that are relevant to the research variables.

The Influence of Cost Transparency on the Quality of Village Financial Reports

The study finds that cost transparency does not significantly impact the quality of village

financial reports in Boalemo Regency, despite being generally rated as "Very Good/Very High." Key areas needing improvement include detailed communication of fund usage, equitable benefit distribution, and clearer presentation of budget realization data.

These gaps limit transparency's influence on financial report quality, aligning with studies that cite restricted public access and participation. However, research shows transparency can be effective when supported by robust systems and competent officials. According to Stakeholder Theory, transparency must engage stakeholders actively. Without this, its impact remains limited, highlighting the need for complementary factors to enhance its effectiveness.

The Influence of Village Apparatus Competence on the Quality of Village Financial Reports

The study shows that village apparatus competence has a positive and significant impact on the quality of village financial reports in Boalemo Regency, Gorontalo Province. Key factors contributing to this include conflict management skills, social sensitivity, procedural knowledge, and resource management efficiency. High scores in these areas demonstrate the importance of competent village officials in producing accurate, transparent, and accountable financial reports.

These findings align with previous studies by Kotta et al. (2024) and Rahayu & Setiyawati (2021), which also found a significant relationship between village apparatus competence and financial report quality.

Based on Freeman's Stakeholder Theory (1984), village governments have a responsibility to provide accurate financial information to stakeholders, especially the community. Competent officials ensure clear and accessible financial reporting, fostering effective public oversight and trust. This highlights the critical role of village apparatus competence in achieving good financial governance and enhancing stakeholder confidence.

The Influence of Cost Transparency and Village Apparatus Competence on the Quality of Village Financial Reports

The study reveals that Cost Transparency and Village Apparatus Competence jointly have a significant impact on the quality of village financial reports in Boalemo Regency, Gorontalo Province. With an R-square value of 0.719 (71.9%), these variables explain most of the variation in financial report quality, while the remaining 28.1% is influenced by external factors such as supporting technology, community participation in financial oversight, consistent regulatory support, training intensity, and external supervision.

External factors like technology improve financial reporting efficiency and accuracy, while community involvement ensures greater transparency and accountability. Consistent regulations provide clear guidelines for financial reporting, and regular training enhances the technical skills of village officials. External supervision ensures compliance with financial standards.

These findings align with previous studies by Rifandi (2019) and Teguh & Antonius (2022), which highlight the positive contribution of transparency and human resource competence to financial report quality. Both studies emphasize the importance of effective transparency and skilled officials in creating accurate, relevant, and accountable financial reports.

According to Freeman's Stakeholder Theory (1984), village governments are responsible for addressing stakeholder information needs, particularly the community. While Cost Transparency alone is not significant, its role in providing access to financial management information is crucial. The competence of village officials ensures the production of clear and credible financial reports, fostering public trust.

The study underscores the importance of both Cost Transparency and Village Apparatus Competence in enhancing the quality of village financial reports. It highlights the need for village governments to not only focus on transparency but also invest in continuous training to strengthen official competence, resulting in more accurate, transparent, and accountable financial management.

CONCLUSION

Based on the research findings, it can be concluded that cost transparency, when assessed individually, does not have a significant impact on the quality of village financial reports. Although several indicators of cost transparency fall into the "very good" category, there is room for improvement in providing more detailed information, ensuring equitable distribution of program benefits, and presenting budget data more comprehensively. This indicates that transparency, if treated merely as a formality without actively involving the community in oversight, is insufficient to significantly improve the quality of financial reports.

Conversely, village apparatus competence has been shown to have a positive and significant impact on the quality of village financial reports. Village officials with skills in conflict management,

social sensitivity, procedural understanding, and efficient resource management can produce financial reports that are more accurate, relevant, and reliable. This highlights the importance of competent human resources in supporting sound village financial governance.

Simultaneously, cost transparency and village apparatus competence significantly contribute to the quality of village financial reports. However, the study also emphasizes that financial report quality is not solely influenced by these two factors but also by other elements such as the use of technology, community participation, regulatory consistency, intensive training for officials, and external oversight. Strengthening these supporting factors can further enhance the quality of village financial reports.

The findings highlight the importance of synergy between transparency and apparatus competence in village financial management. Transparency provides access to information for the community, while competent officials ensure financial reports are accurate and comply with governance standards. Therefore, village governments should focus on improving competence through continuous training and ensuring transparency is effectively implemented to build public trust in village financial management.

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