
**THE INFLUENCE OF VILLAGE FINANCIAL SYSTEM
APPLICATIONS (SISKEUDES), AND INTERNAL CONTROL
SYSTEMS ON THE QUALITY OF FINANCIAL STATEMENTS
WITH RESOURCES COMPETENCE HUMANS AS
VARIABLES MODERATOR
(Case Study of Village Government in Sukodadi District)
Lamongan Regency)**

Annita Mahmudah¹, Aranta Prista Dilasari², Ayu Dwi Susanti³

1. Fakultas Ekonomi dan Bisnis, Universitas 17 Agustus 1945 Surabaya, Indonesia
2. Fakultas Ekonomi dan Bisnis, Institut Teknologi Dan Bisnis Ahmad Dahlan Lamongan, Jawa Timur, Indonesia.
3. Fakultas Ekonomi dan Bisnis, Institut Teknologi Dan Bisnis Ahmad Dahlan Lamongan, Jawa Timur, Indonesia

E-mail: 1272000032@surel.untag-sby.ac.id, arantadila8@gmail.com,
Ayudwisusanti19@gmail.com

Abstract

This study aims to determine the effect of the Village Financial System Application (Siskeudes), Internal Control System, on the Quality of Financial Reports moderated by Human Resource Competence. The object of this research is the villages in Sukodadi District, Lamongan Regency. The research sample was 10 villages with village heads, village secretaries, and village treasurers/village finance heads as respondents. This research uses quantitative methods with primary data collection, namely questionnaires. Sampling using purposive sampling. Based on the process of distributing questionnaires, a sample of 30 respondents was obtained. The data of this study were analyzed using Moderated Regression Analysis (MRA) using the SPSS Version 26 software application. The results showed that human resource competence did not moderate the effect of village financial system applications, or the influence of the internal control system on the quality of village government financial reports. While the application of the village financial system and the Internal Control System have a significant effect on the Quality of the Village Government Financial Reports.

Keywords: Village Financial System Application (Siskeudes), Internal Control System, Financial Report Quality, and Human Resource Competence.

INTRODUCTION

An appropriate governance system for an institution or institution or Good Corporate Governance (GCG) is necessary, especially in this era of globalization today. A good governance system, indicates good performance from management so that it can produce outputs that are in line with the goals of the institution (Puspasari & Purnama, 2018) Sector government is no exception, in this case, every government-owned agency is required to be able to provide information and accountability reports clear and transparent on the results of the performance carried out on the stakeholders, including the village government. The village government is the level the smallest government that deals directly with the people, then the government Villages can assist the central government in implementing development, public services, and empowering the community directly. A village is a geographical manifestation caused by physiographic elements, social, political economy, and local culture in relation and influence reciprocity with other regions (Bastian, 2015).

The implementation of village government activities requires an escort, so the government together with the legislature passed Law No. 6 of 2014 concerning Villages and Permendagri No. 35 of 2007 concerning General Guidelines for Governance Method of Reporting and Accountability for the Implementation of Village Government, the village government has the authority to organize activities governance broadly and responsibly. In line with the authority, The village government is expected to be able to regulate and manage it accordingly to the authority that has been given by the central government (Mulyadi, 2017). To carry out this authority, the village government has sources of revenue that are used to finance activities that are needed conducted. The village government needs to take responsibility for the activities that have been carried out by compiling financial reports comprehensively fair, transparent, and accountable. The report on the results of village financial management is a form of accountability for performance to the community by Permendagri No. 20 of 2018 concerning Guidelines for Village Financial Management (Goenawan, S Bhakti, Sastranegara, Rizal, 2012). Government regulations (PP) Number 71 of 2010 quality financial reports have characteristics that are relevant, reliable, comparable, and understandable (Brien, 2015). (Brien, 2015). If the input data is not quality, then the information produced will also not be good (Rahayu, 2012). government financial reports there are still a lot of data presented not following the realization and there were errors in the reporting (Dilliyanti, 2016).

In 2019, it was suspected that there was a misappropriation of the Village Fund (DD) in the Lamongan Regency. This case emerged based on information from the public, the use of village funds in 2019 in Lamongan Regency is not by statutory regulations. Where is the village fund budget allocation? given to several local government officials in Lamongan Regency with the mode of cutting village

funds by 1.5% per village fund disbursement term or 4.5% annually on behalf of the Association of Village Heads (AKD), (Tri, 2020). One of the cases in Sukodadi District there is an alleged fraud case Village Fund Cash Intensive Work Budget (PKT-DD), one of the residents reveal the alleged corruption amounting to Rp. 24 million made by the village head kebonsari, according to his report this oddity was seen during the Draft The Budget (RAB) is not following PKT-DD activities, and there are allegations embezzlement and falsification of data that has been carried out by the village head of Kebonsari (Masyhadi, 2021). In other cases, there are allegations of non-compliance transparent use of village funds in 2017 for the development of Pajangan Village, Sukodadi District, Lamongan Regency conducted by the Village Head Display (Asnan, 2017). There are also other cases in Sukolilo Village, Subdistrict Sukodadi, it is suspected that the Sukolilo Village Head monopolized the project, this was revealed after receiving recognition from the TPK (Activity Implementation Team) who did not know anything about the activities of the TPT (Soil Retaining Wall) project in the village (Wibisono, 2020). With the above phenomenon, reporting The results of financial activities is very important and the source must be clear.

One of the things that affect the quality of village financial reports is the village financial system used. Government with Ministry of Interior The State and BPKP have encouraged accountability in village financial management by developing applications for village financial management through a system of village finance. The village financial system application (Siskeudes) is an application made by BPKP to improve the quality of the financial governance village to produce relevant, reliable, and reliable financial reports trusted (Ayu et al., 2017). Features in the Management application Village Finance are made simple and user friendly making it easier for users in operating the village financial system application (Siskeudes). This application can be used both online and offline. (BPK, 2014).

The use of the Village Financial System Application is also emphasized by the appeal of the Corruption Eradication Commission through letter Number B.7508/01-16/08/2016 dated 31 August 2016 to all village heads in Indonesia to understand well and use the Village Financial System Application in village financial management (Gayatri, Latrini, 2018). In this village financial system application, the village government is more independent and more working hard in managing elements of government and natural resources owned (Mahalika, M.J. et al, 2018).

Research (Gayatri, Latrini, 2018), gives the result that the implementation of the financial system village has a positive influence in improving the quality of fund reports village as well as assisting the village in implementing village financial management effectively effective and efficient. Appropriate use of information technology can facilitate the process of implementing the village financial system carried out by the village apparatus so that this can also affect the improvement of the quality of the village financial reports produced (Puspasari & Purnama, 2018). (Ratifah, Ifa & Ridwan, 2012) quality financial reports, inseparable from the role of the internal control system. Internal Control of central

and local governments is guided by Government Regulation No. 60 2008 concerning the government's internal control system (SPIP) (Lisda, R. et al, 2018). (Ferdian, 2021), where the same results are obtained that the internal control system has a significant positive effect on the quality of financial statements village government. (Mokoginta, N, et al, 2017), states that the internal control system affects a significant negative impact on the quality of village government financial reports. Results obtained by (Sahidah, 2020), that there is no significant relationship between the internal control system and the quality of government financial reports village in Sangkapura District, Gresik Regency. Human resources are one of the most important organizational elements, therefore it must be ensured that the management of human resources is carried out as well as possible so that they can contribute optimally in the effort to achieve organizational goals (Sembiring, 2013). According to (Yusnita, Nikke Mahardini, and Miranti, 2018) human resource competence affects the quality of reports on village finance. Many parties rely on financial statement information published by the village government as a basis for making decisions, therefore to produce quality financial reports competent human resources are needed in their fields.

Law No. 7 of 2013 regarding guidelines preparation of civil servant managerial competency standards, competence is the ability possessed by a person in the form of knowledge, skills, and attitudes needed to carry out a task. preparation of regional financial reports by standards of government accounting, it is necessary to pay attention to the quality of human resources involved with the preparation of local government financial reports, such as understanding of SAP (Nasrudin, 2008). preparation of regional financial reports by standards of government accounting, it is necessary to pay attention to the quality of human resources involved with the preparation of local government financial reports, such as understanding of SAP (Nasrudin, 2008). A village government that is capable of high resource competence will produce good quality financial reports (Mahmudi, 2010). Previous research conducted (Zuhudy, 2016) proved that Human resource competencies positively moderate the relationship between accounting information systems on the quality of financial reports.

This research contributes to adding to the growing literature reference on Good Corporate Governance by including source Competence in human resources as the main contingent factor in the relationship between village financial system applications, internal control systems, and the quality of financial reports village government. Study It focuses on the application of the village financial system, and the internal control system to the quality of village government financial reports. (Zuhudy, 2016) only examine the relationship of the influence of understanding government accounting standards and the use of accounting information systems on the quality of financial reports with the competence of human resources as a moderating variable. Whereas This research is expanded by examining the influence of the village financial system and the village government's internal control system.

METHOD

The approach that will be used in this research is the type of quantitative research which is one type of systematic research, clearly planned and structured from the start to design research. Quantitative research methods are also said to be more advanced methods that emphasize the aspect of objective measurement of social phenomena. To be able to make measurements, each social phenomenon is translated into several problem components, variables, and indicators. Each variable that is determined is measured by giving different numeric symbols according to the category of information related to these variables, techniques mathematical quantitative calculations can be done so that it can produce a generally accepted conclusion in a parameter (Sodik & Siyoto, 2015).

The location of this research is in a village in Sukodadi District, Lamongan, namely Banjarejo Village, Baturono, Gedangan, Kebonsari, Menongo, Displays, Plumpang, Siwalanrejo, Sukolilo, Sumberaji. The population used in this study was 30 people who work in 10 villages in Sukodadi District, Lamongan Regency which is involved in village financial management. The sample in this study was 30 people. Each village consists of the Village Head, Village Secretary, and Treasurer Village / Village Finance Officer by using the Purposive Sampling technique as a determination technique sampling with certain considerations. Researchers use This sample only takes villages that have cases of fraud village funds and the RAB of the draft village budget. This study uses primary data in the form of a questionnaire. the researcher gives a written question to respondents who are involved in managing village finances in villages in Sukodadi District, Lamongan Regency. The measurement method used to get a score on a questionnaire is by using a Likert scale with a measurement scale of 1 to 5. Provisions in scoring with a Likert scale is 1.) 5 = Strongly Agree (SS), 2.) 4 = Agree (S), 3.) 3 = Neutral (N), 4.) 2 = Disagree (TS), 5.) 1 = Strongly Disagree Agree (STS).

Village Financial System Application (SISKEUDES) (X1)

The village financial system application is designed to generate output in the form of administrative documents and reports by statutory provisions, such as Administration Documents (Proof of receipt, Payment Request Letter, Tax Payment Letter), and Reports in the form of (APBDes Report, RAB, general cash book, bank book, Supporting Books, etc.), (BPK, 2014). The Siskeudes variable indicator is measured according to what is written in BPKP regarding guidelines for the use of Siskeudes, namely: Quality System, Information Quality, System Use, and User Satisfaction.

Internal Control System (X2)

The internal control system is an integral process of action and activities carried out continuously by the leadership and all employees to provide reasonable assurance on the achievement of objectives organization through effective and efficient activities, reliability of reporting finance, safeguarding state assets, and compliance with laws and regulations (PP No. 60, 2008). Indicators of internal control system variables are measured based on Government Regulation

No. 60 of 2008 concerning Internal Control System Government, namely: control environment, risk assessment, activities control, information, and communication monitoring.

Quality of Financial Statements (Y)

Report quality finance is measured through the assessment of PP no. 71 of 2010 namely: Relevance, Reliable, Comparable, Understandable.

Human Resources Competence (Z)

The moderator variable is competence in Human Resources. Human resources are the buffer to able to achieve the goals of the organization. Competence of human resources in an organization or institution can be seen from the achievement of goals and effectiveness as well as efficient performance that produces outcomes. The indicator of the human resource competence variable is measured according to (Mangkunegara, 2012), namely based on knowledge (Knowledge), skills, and attitudes.

Operational Definition of Research Variables

Village Financial System Application. (BPKP, 2014), (Oktavia & Dendi, 2018) (X1), indicators: 1. System Quality, a). Village Financial System (Siskeudes) easy to use and simple, b). The security of data and information stored is completely safe. c). The Village Financial System (Siskeudes) is fast in processing data; 2. Quality of Information, a). The Village Financial System (Siskeudes) provides accurate information. b). Village Financial System (Siskeudes) presents complete and detailed information. c). The Village Financial System (Siskeudes) provides relevant information; 3. System Usage, a)display design on The Village Financial System (Siskeudes) makes it easy for users. b). The Village Financial System (Siskeudes) responds quickly to users. c). It's easy for users to become experts in using the Village Financial System (Siskeudes); 4. User Satisfaction, a) The Village Financial System (Siskeudes) can help search for information efficiently. b). The Village Financial System (Siskeudes) can help users effectively. c). the performance of the Village Financial System (Siskeudes) satisfies users.

Internal Control System (X2) (PP No. 60 of 2008) (Ni luh wayan & Ni Nyoman Sri, 2021). indicators: 1. Control Environment; a) The Village Government has a clear organizational structure. b). The expenditure of money to the village government is recorded in the cash disbursement proof. c) Communication within the agency is implemented openly and effectively. 2. Risk Assessment; a) The Village Apparatus always applies good normative behavior in every activity. b). The Village Head as the leader of the government often provides an example in implementing the applicable regulations. c). The village organizational structure has clearly described the duties, authorities, and responsibilities of each section. 3. Control Activities; a) Safeguard the assets owned to avoid any violations. b). Every transaction has supporting evidence before recording. 4. Information and Communication; a) The Village Government provides supporting facilities for various transactions in the presentation of

financial statements. b). There is a channel of communication for everyone to report any deviation. 5. Monitoring; a) The village government has a work unit that monitors the implementation of all activities. b). There is evidence that control functions have been carried out such as budget absorption reviews and follow-up on results inspection.

Quality of Financial Statements (Y) (PP No. 71 of 2010), (Tommy Ferdinand, 2021). indicator; 1.Relevant: a).Village financial reports provide information that can correct past financial activities. b). Village financial reports provide information that can be used to predict future events. c). Village financial reports are presented promptly according to the accounting period. 2. Reliable: a) Village financial reports produce fair and honest information according to transactions and financial events that occur. b). The information generated in the financial statements is free from misleading understanding and material errors. c). The information generated from the village financial report does not favor certain interests. 3. Comparable; a) Village financial reports produce information that can be compared with the previous period's financial statements. b). The information is generated by applicable government accounting standards. 4. Understandable; a) The information generated from the village financial report is clear so that it can be understood by users. b). With the use of information technology, I can better understand the financial statement cycle.

Human Resources Competence (Z).(Mangkunegara,2012:40). indicators: 1. Competence; a) I understand the task principal and job descriptions that have been determined by the agency. b). I understand the village accounting cycle well. c). I understand Government Regulation No. 71 of 2010 concerning Government Accounting Standards well. 2. Skills; a) I can make and Journalize each transaction correctly. b). I can post journals to ledgers. c). I can compose and present the Village Budget Realization Realization Report properly. d). I can compile and present a report on the realization of the use of village funds well. e). I can compose and present the Village Owned Wealth Report properly. f). I always attend training (training) related to reporting administration finance. 3. Attitude; a) I always work by prioritizing ethics and code of ethics as village officials. b). I always refuse any intervention from superiors that can lead to violations.

Data analysis technique. The tool used to analyze the data in this research is using digital analysis with the help of the SPSS Statistic version 26 program. The data analysis techniques used in this study are as follows: Validity Test, Reliability Test, Classical Assumption Test: Normality Test, Multicollinearity Test, Heteroscedasticity Test, Hypothesis Testing: Multiple Regression Analysis, Coefficient of Determination Test (Adjusted R²), Partial Test (t), Moderation Regression Analysis.

RESULTS AND DISCUSSION

Application variables the village financial system (Siskeudes) has a significance value of 0.002 smaller than 0.05 with a count of 3.472. It means that

in partial effectiveness of the application of the village financial system (Siskeudes)

affect the quality of the village government's financial reports, so hypothesis one (H1) is accepted. The results of this study support the research conducted by Latrini, et This is in line with the theory of stewardship which is more concerned with organizational goals and no individual goals, just like goals Siskeudes application is made only for organizational purposes, namely: village government, so that it can help and facilitate accelerate the preparation of quality financial reports and can maximizing organizational goals al (2018), Zaizar weit (2019), R. Neny (2020) and Ni Luh Wayan, et al (2020).

Hypothesis research (H2), according to the test results partial (t) has a significant value of $0.000 < 0.05$ and obtains a value of the count of 4,413. Meaning that the internal control system affects the quality of village government financial reports in Sukodadi District Lamongan Regency. The results of this study are in line with previous research Ni luh Wayan and Ni Nyoman (2020), Ni Kadek and Putu (2021), I gusti Ngurah, et al (2017) and Ni Komang and Ni Putu (2022). Stewardship theory of organizational interests is more important and focuses on the goals of the organization and there is no desire and motivation to prioritize individual goals and to achieve organizational success This can be done by increasing the utility of the principal and management.

Hypothesis research (H3), according to the test results partial (t) has a significant value of $0.936 > 0.05$ and obtains a value of the count of 0.081. Meaning that human resource competence is not moderating the effect of village financial system applications on report quality village government finances in Sukodadi District, Lamongan Regency. Results This study is in line with previous research by Ni Komang and Putu (2022). This is in line with the stewardship theory that resource competence human resources must be maximized because human resources should be must be trustworthy, responsible, and honest with the parties

others, all of this is done solely for the common good and the interests of the organization, and there is no intention for the benefit of individuals or for the benefit of institutions that end up harming society.

Hypothesis research (H4), according to the test results partial (t) has a significant value of $0.840 > 0.05$ and obtains a value of the count of 0.204. Meaning that a moderated internal control system by the competence of human resources does not affect the quality of the research hypothesis (H4), according to the test results partial (t) has a significant value of $0.840 > 0.05$ and obtains a value of the count

of 0.204. Meaning that a moderated internal control system by the competence of human resources does not affect the quality. the village government's stewardship theory must be able to direct all capabilities and expertise in the effectiveness of internal control and to produce quality financial reports as a form of accountability to society.

Implications of Research Results

Practice implications are the results of this study are expected that the village government can improve its understanding of accounting by maximizing to be able to understand accounting science, especially in the public sector, namely the village government sector, then understand how the public sector accounting cycle process for making financial reports from beginning to end and become reports quality finance. maximize the use of system applications in village finances (Siskeudes) properly, to improve the quality of village government financial reports that are made. This research is expected to assist the decision-making process by the village government, government regional, and central governments. Theoretical implications are the results of this study can be used as reference material in conducting further research, and can increase knowledge about village financial system application (Siskeudes), Internal Control systems, Quality Financial Reports, and Competence of Human Resources. This research can be used as a reference for further researchers to determine the factors that affect the quality of government financial reports.

Research Limitations

This research has limitations that require improvement and development for further research. The limitations of this study are as follows:

a). Data collection only uses a questionnaire, not accompanied by interviews and documentation, so the questionnaire method has several weaknesses regarding the quality of the information provided. These weaknesses include respondents' answers that may be dishonest, the possibility of respondents' answers being careless, the possibility of respondents who do not understand the questions asked, and respondents who cannot express all of their opinions in detail regarding the quality of financial reports. b). When conducting research, researchers could not see directly how the siskeudes application in the village government was. c). Lack of effectiveness in distributing and taking questionnaires, so the research was carried out for almost one month.

CONCLUSION

Research conducted in 10 existing villages in Sukodadi District, Lamongan Regency, the following conclusions can be drawn: a). The application of the village financial system (Siskeudes) affects the quality of village government financial reports in Sukodadi District, Lamongan Regency. b). The internal control system affects the quality of the village government's financial reports in the Sukodadi Lamongan District. c). Village financial system application (Siskeudes) moderated by Human resource competence does not affect the quality of Village Government financial reports in Sukodadi District, Regency Lamongan. d). Internal control system moderated by source Competence human resources do not affect the quality of financial reports Village Government in Sukodadi District, Lamongan Regency.

SUGESSTION

Suggestions that can be conveyed from the research results obtained are as follows: 1. For Village Government: a). As input for village officials to improve existing problems by creating quality financial reports so that village programs can provide benefits to the community. b). The need for socialization and training for village financial system applications so that employees are more agile in using village financial system applications. c). the need for socialization of the importance of human resource competence in supporting good village governance d. Financial employees with an accounting education background will be better at using village financial system applications to compile financial reports. 2. For further researchers: a). The research questionnaire is more adapted to real conditions and the ability of village officials, as well as ensuring answers from respondents match the actual conditions. The arrangement of sentences in the questionnaire used was simplified to facilitate the understanding of village officials regarding the statements submitted. b). Data collection in the study not only uses questionnaires but also adds data collection techniques, for example using interviews. c). Using or adding research variables to know the factors that affect the quality of financial reports.

REFERENCES

- Achim, A. M. (2014). Financial Accounting Quality And Its Defining Characteristics. *SEA-Practical Application of Science*, II(3), 93–97.
- Agung, Tut M., & G. (2018). Analisis Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Karangasem. *E-Jurnal Akuntansi Universitas Udayana*, 23(2), 1253–1276.
- Alminanda, Putri, M. (2018). Peran Komitmen Organisasi Dalam Memoderasi Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah. *Jurnal Analisis Bisnis Ekonomi*, 16(2), 118–132.
- Anindya, Q. M. (2016). Sistem Pengendalian Internal Kas pada PT Pos Indonesia (Persero). *jurnal Final Assignment of Accounting*.
- Anwar, P. M. (2012). *Manajemen Sumber Daya Manusia*. PT. Remaja Rosdakarya.
- Asnan. (2017). Lamongan: Diduga Kades Pajangan Sukodadi Tidak Transparan Menggunakan Dana Desa 2017. *Harian Online Suara Kpk*. <https://www.suarakpk.com/2017/08/lamongan-diduga-kades-pajang-sukodadi.html?m=1>
- Atikah, A. (2019). Pengaruh Sistem Keuangan Desa, Kompetensi SDM, Dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan Desa (Studi Empiris pada Desa di Wilayah Kabupaten Situbondo).
- Ayu, G., Sulina, T., Wahyuni, M. A., & Kurniawan, P. S. (2017). Peranan Sistem Keuangan Desa (SISKEUDES) Terhadap Kinerja Pemerintah Desa (Studi

- Kasus di Desa Kaba-kaba, Kecamatan Kediri, Kabupaten Tabanan). E-Journal S1 Ak Universitas Pendidikan Ganesha, 1(2).
- Bastian, I. (2015). Akuntansi untuk Kecamatan dan Desa. Erlangga.
- BPK. (2014). Pengawasan Keuangan Desa dengan Aplikasi SISKEUDES. <https://www.bpkp.go.id>
- Brien. (2015). Sistem Akuntansi. Salemba Empat.
- Bungin, B. (2014). Penelitian Kualitatif. Kencana Prenada Media.
- Cheung, E., Evans, C., & Wright, S. (2010). A Historical Review of Quality in Financial Reporting in Australia. *Journal Pacific Accounting Review*, 22((2)), 147–169.
- Dhanta, S. (2015). Materi Pembelajaran Pembuatan Aplikasi dan Web. Amikom.
- Dilliyanti, N. (2016). Pengaruh Penerapan Sistem Informasi Manajemen Daerah (SIMDA) Desa, Kompetensi Sumber Daya Manusia (SDM), Dan Sistem Pengendalian Intern Pemerintah (SPIP) Terhadap Kualitas Laporan Keuangan (Survey Pada Kecamatan Margahayu Dan Kecamatan Katapang). *Jurnal Trikonomika*.
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 49–65. <https://doi.org/https://doi.org/10.1177%2F031289629301800106>
- Ferdian, T. (2021). Pengaruh Pemanfaatan Teknologi Informasi, Aplikasi Sistem Keuangan Desa, Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan (Studi Kasus Pada Dusun Di Kecamatan Pelepat Ilir Kabupaten Bungo). *Jurnal Akrab Juara*, 6(5), 35–48.
- Freeman, Robert J, and Shoulder, C. D. (2008). *Governmental and Non-Profit Accounting Theory and Practice*. (Ninth). Pearson International Edition.
- Gayatri, Latrini, M. Y. (2018). Efektivitas Penerapan SISKEUDES dan Kualitas Laporan Keuangan Dana Desa. *Jurnal Imliah Akuntansi Dan Bisnis*, 13(2), 113–122. <https://doi.org/https://doi.org/10.24843/JIAB.2018.v13.i02.p05>
- Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro.
- Goenawan, S Bhakti, Sastranegara, Rizal, S. (2012). Pengaruh Kualitas Laporan Keuangan Dalam Hubungannya Dengan Pengukuran Kinerja (Studi Kasus pada Pemda Kota Bandar Lampung). *Jurnal Akuntansi Dan Keuangan*, 3(1), 1–20.
- Hardyansyah. (2016). Pengaruh Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Dengan Sistem Pengendalian Intern Sebagai Variabel Moderating (Studi Empiris Pada SKPD Kabupaten Polewali Mandar). Universitas Islam Negeri Alauddin Makassar.

- Hutapea, Parulian dan Nurianna, T. (2008). *Kompetensi Plus*. PT. Gramedia Pustaka Utama.
- Imran. (2015). *The Role Of Information Technology As Moderating Variable And Internal Control Effectiveness As Intervening Variable In The Relationship Between Human Resource Competency And Internal Auditor Service Quality On Quality Of Report*.
- Indrayani, K. D., & Widiastuti, H. (2020). Pengaruh Penerapan Sistem Akuntansi Keuangan Pemerintah Daerah dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Kompetensi Sumber Daya Manusia Sebagai Variabel Moderasi (Studi Empiris Pada Satuan Kerja Perangkat Daerah). *Jurnal Reviu Akuntansi Dan Bisnis Indonesia*, 4(1), 1–16.
<https://doi.org/10.18196/rab.040148>
- Indriantoro, N. & Supomo, B. (2016). *Metodologi Penelitian Bisnis*. BPF.
- Jogiyanto. (2013). *Analisis dan Desain Sistem Informasi: Pendekatan Terstruktur teori dan praktik aplikasi bisnis*. Andi Offset.
- Jones, C. D. (2010). An Examination of the Government Accounting Standards Board. *Journal Examination of the Government Accounting Standards Board*, 1–54.
- Kadir, A. (2003). *Pengenalan Sistem Informasi*. Andi Offset. Adara.
- Kawatu, F. S. (2019). *Analisis Laporan Keuangan Sektor Publik*. CV Budi Utama.
<https://books.google.co.id/books?hl>
- Kay R, A. J. (2002). *Journal Coastal Planning and Management*. USA and Canada.
- Krambia-Kapardis, M., Clark, C., & Zopiatis, A. (2016). Satisfaction gap in public sector financial reporting. *Journal of Accounting in Emerging Economies*, 6(3), 232–253. <https://doi.org/10.1108/jaee-08-2013-0040>
- Kusumadewi, R. N. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Keuangan Desa, dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan (Studi Pada Perangkat Desa Se Kecamatan Banjaran Kabupaten Majalengka). *Jurnal Bisnis Manajemen Dan Kewirausahaan*, 1(2), 106–132.
- Lestari, Ni luh. W.T., Dewi, N. N. S. R. . (2020). Pengaruh pemahaman akuntansi, pemanfaatan sistem informasi akuntansi dan sistem pengendalian intern terhadap kualitas laporan keuangan. *Jurnal Krisna: Kumpulan Riset Akuntansi*, 11(2), 170–178.
<https://doi.org/http://dx.doi.org/10.22225/kr.11.2.1435.170-178> Abstract
- Lisda, R. Nurwulan, L.L, Septiana, L. (2018). Pengaruh Implementasi SIMDA Desa , Sistem Pengendalian Internal Pemerintah , Kompetensi SDM Terhadap Kualitas Laporan Keuangan (Survey Pada Pemerintah Desa di

- Kabupaten Bandung Barat). *Journal Konferensi Nasional Sistem Informasi*, 8–9.
- Mahalika, M.J. Karamoy, H. Pusung, J. R. (2018). Penerapan Sistem Keuangan Desa (Siskeudes) Pada Organisasi Pemerintahan Desa (Studi Kasus Di Desa Suwaan Kecamatan Kalawat Kabupaten Minahasa Utara). *Jurnal Riset Akuntansi Going Concern*, 13(4), 578–583.
- Mahmudi. (2010). *Manajemen Kinerja Sektor Publik*. STIE YKPN.
- Masyhadi. (2021). Oknum Kades di Sukodadi Lamongan Diduga Tilep Dana Desa Diperkirakan Warganya. *Reportase Indonesia News*.
<https://www.reportaseindonesianews.com/2021/04/03/oknum-kades-di-sukodadi-lamongan-diduga-tilep-dana-desa-diperkirakan-warganya>
- Mokoginta, Novtania, Lambey Linda, Pontoh, W. (2017). Pengaruh Sistem Pengendalian Intern Dan Sistem Akuntansi Keuangan Daerah Terhadap Kualitas Laporan Keuangan Pemerintah. *Jurnal Riset Akuntansi Going Concern*, 12(2), 874–890.
- Mulyadi. (2008). *Sistem Akuntansi*. Salemba Empat.
- Mulyadi. (2017). *Sistem Akuntansi (Edisi Keempat)*. Salemba Empat.
- Murwaningsari, E. (2009). Hubungan Corporate Governance, Corporate Social Responsibilities dan Corporate Financial Performance Dalam Satu Continuum. *Jurnal Akuntansi Dan Keuangan*, 11(01), 30–41.
<https://doi.org/https://doi.org/10.9744/jak.11.1.pp.%2030-41>
- Nasrudin, F. (2008). Pengaruh pendidikan, pelatihan dan pengalaman kerja terhadap kualitas penyajian informasi akuntansi pada PT. BNI, Tbk. *Jurnal Ichsan Gorontalo*.
- Nogueira, P. S., Jorge, S. M. F., & Oliver, M. C. (2013). The usefulness of financial reporting for internal decision-making in Portuguese municipalities. *Management Research: The Journal of the Iberoamerican Academy of Management*, 11(2), 178–212.
<https://doi.org/10.1108/MRJIAM-Dec-2011-0465>
- Paramitha, A.A. Sg. I.P & Dharmadiaksa, I. B. (2019). Pengaruh Kompetensi Karyawan dan Teknologi Informasi pada Kualitas Laporan Keuangan LPD Dengan Pendidikan Sebagai Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 26(1), 682–708.
<https://doi.org/https://doi.org/10.24843/EJA.2019.v26.i01.p25>
- PP. (2010). Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010.
<https://peraturan.bpk.go.id/Home/Details/5095/pp-no-71-tahun-2010>
- PP No 60. (2008). Peraturan Pemerintah (PP) tentang sistem pengendalian intern pemerintah. <https://peraturan.bpk.go.id/Home/Details/4876>

- Puspasari, O. R., & Purnama, D. (2018). Implementasi sistem keuangan desa dan kualitas laporan keuangan pemerintah desa di kabupaten kuningan. *Jurnal Kajian Akuntansi*, 2(2), 145–159.
- Rahayu, S. K. (2012). The Factors That Support The Implementation Of Accounting Information System: A Survey In Bandung And Jakarta's Taxpayer Offices. *Journal Of Global Management.*, 4(1).
<https://econpapers.repec.org/RePEc:grg:03mngt:v:4:y:2012:i:1:p:25-52>
- Rai, G. A. (2008). *Audit Kinerja Pada Sektor Publik: Konsep, Praktik, dan Studi Kasus*. Salemba Empat.
- Ramzi, M. (2013). LKP: Rancang Bangun Aplikasi Penjadwalan Mata Pelajaran Berbasis Web pada SMK Negeri 1 Cerme. *Journal Undergraduate Thesis STIKOM*.
- Ratifah, Ifa & Ridwan, M. (2012). Komitmen Organisasi Memoderasi Pengaruh Sistem Akuntansi Keuangan Daerah terhadap Kualitas Laporan Keuangan. *Jurnal Trikonomika*, 11(1), 29–39.
- Rifandi, Z. W. (2019). Pengaruh implementasi Aplikasi Sistem Keuangan Desa, Kompetensi Sumber Daya Manusia, dan Transparansi Terhadap Kualitas Laporan Keuangan Pemerintah Desa (Studi Kasus Pada Desa di Kecamatan Wates Kabupaten Kulon Progo). *Jurnal Riset Akuntansi Tirtayasa*, 04(01), 1–17.
- Ruky, A. S. (2004). *Sistem Manajemen Kinerja (Cetakan Ke 4)*. PT. Gramedia Pustaka Utama.
- Saraswati, I Gusti. A.G., Budiasih, I. G. A. . (2019). Pengaruh Good Governance, Kompetensi SDM dan Sistem Pengendalian Intern pada Kualitas Laporan Keuangan. *E-Jurnal Akuntansi Universitas Udayana*, 27(3), 2268–2292.
<https://doi.org/https://doi.org/10.24843/EJA.2019.v27.i03.p23>
- Sedarmayanti. (2014). *Sumber Daya Manusia dan Produktivitas Kerja*. PT. Mandar Maju. Sekaran, Uma. & Roger, B. (2017). *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian (6.)*. Salemba Empat.
- Sembiring, F. L. (2013). Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern terhadap Keandalan dan Ketepatanwaktuan Pelaporan Keuangan Pemerintah (Studi Empiris Pada Pemerintah Kota Padang). *Jurnal Akuntansi*, 1(1), 1–10.
- Setyowati, L., Isthika, W., Pratiwi, R. D. (2020). Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Kota Semarang. *Jurnal Akuntansi Dan Ekonomika*, 10(1), 69–78.
<https://doi.org/10.37859/jae.v10i1.1975>
- Siwambudi, I. G. N., Yasa, G. W., & Badera, I. D. N. (2017). Komitmen Organisasi Sebagai Pemoderasi Pengaruh Kompetensi SDM dan Sistem

- Pengendalian Intern Pada Kualitas Laporan Keuangan. E-Jurnal Ekonomi Dan Bisnis Universitas Udayana, 6(1), 385–416.
- Sodik, M. Ali. Siyoto, S. (2015). Dasar Metodologi Penelitian (Ayup (ed.); Cetakan 1). Literasi Media Publishing. <https://books.google.co.id/books?id>
- Staubus. (2002). The Decision-Usefulness Theory of Accounting: A Limited History. Grandland Publishing, Inc.
- Sudarmanto. (2014). Kinerja dan Pengembangan Kompetensi Sumber Daya Manusia (Cetakan Ke). Pustaka Pelajar.
- Sudiarianti, Ni M., Ulupui, I Gusti. K.A., Budiasih, I. G. . (2015). Pengaruh Kompetensi Sumber Daya Manusia Pada Penerapan Sistem Pengendalian Intern Pemerintah Serta Implikasinya Pada Kualitas Laporan Keuangan Pemerintah Daerah. Jurnal SNA Medan, 4, 1–25.
- Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif dan R&D. Alfabeta, CV.
- Sunjoyo & Rony. (2013). Aplikasi SPSS untuk Smart Riset (Program IBM SPSS 21.0). Alfabeta.
- Tri. (2020). Dugaan Penyelewengan Dana Desa di Lamongan. Harian Nasional News.
<https://m.hariannasionalnews.com/baca-868-dugaan-penyelewengan-dana-desa-di-lamongan>
- Tuasikal, A. (2007). Pengaruh Pemahaman Sistem Akuntansi, Pengelolaan Keuangan Daerah Terhadap Kinerja Satuan Kerja Pemerintah Daerah (Studi pada Kabupaten Maluku Tengah di Provinsi Maluku). Jurnal Akuntansi Dan Keuangan Sektor Publik, 08(01), 1446–148.
- Wheelen, H. (2004). Strategic Management And Business Policy, Pearson Prentice Hall, New Jersey.
- Wibisono, D. (2020). Kepala Desa Sukolilo Diduga Monopoli Proyek. Cyber88.
<https://www.cyber88.co.id/berita/13599/kepala-desa-sukolilo-didugamonopoli-proyek.html>
- Yusnita, Nikke Mahardini, Miranti, A. (2018). Dampak Penerapan Standar Akuntansi Pemerintahan Dan Kompetensi Sumber Daya Manusia Pada Kualitas Laporan Keuangan Pemerintah Provinsi Banten Tahun Anggaran 2015. Jurnal Akuntansi, 5(1), 22–32.
<https://doi.org/https://doi.org/10.30656/jak.v5i1>.
- Zuhudy, R. F. (2016). Pengaruh Pemahaman Standar Akuntansi Pemerintahan Dan Pemanfaatan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Dengan Kompetensi Sumber Daya Manusia Sebagai Variabel Moderasi (Studi Empiris pada Pemerintahan Kabupaten Bone).