

ABSTRACT

Government financial reporting in Indonesia must be prepared based on qualitative characteristics and accounting standards to produce quality financial reports. Quality financial reports can help the government in making future policies. Quality financial reports are financial reports that meet the normative requirements of qualitative characteristics, including being relevant, reliable, comparable and understandable. This research was conducted to determine the factors that influence the quality of village financial reports. The factors studied were human resource competency, use of information technology, education and training, and supervision of village finances.

The sample in this research is all people who live in villages and are studying or have studied at universities in Semarang and its surroundings. The sampling technique in this research is quota sampling using a questionnaire in data collection. Questionnaires were distributed to a minimum of 10 people in each province throughout Indonesia who are currently or have studied tertiary education. In this research, the data collected was 347 questionnaires which were then processed using the SPSS version 23.0 program. The statistical method used to test the hypothesis is multiple linear regression analysis.

The results of hypothesis testing show that human resource competency has a positive but not significant influence on the quality of village financial reports. Meanwhile, the use of information technology, education and training, and supervision of village finances have a positive and significant influence on the quality of village financial reports.

Key words: Quality of financial reports, human resource competency, information technology, education and training, financial supervision