THE EFFECT OF SISKEUDES IMPLEMENTATION, VILLAGE APPARATUS TRAINING, AND INTERNAL CONTROL SYSTEM ON THE QUALITY OF VILLAGE FINANCIAL REPORTS  
(The Study of Villages in Simeulue Regency, Aceh Province)

Ali Warsaleh¹, Darwanis² dan Indayani³

ARTICLE INFO
Article history:
Received: september 3rd,2022  
Revised: February 20th,2023  
Accepted: May, 17th, 2023

Keywords:  
Financial reports  
Siskeudes  
Training  
Internal Control System

Correspondence:  
Darwanis  
darwanis.fe@unsyiah.ac.id

ABSTRACT
The goal of this research is to ascertain the impact of the installation of SISKEUES, training of village machinery, internal control system, and financial reports for the village quality in Simeulue Regency, Aceh Province. The population included 138 villages in Simeulue Regency with a census sample of 138 villages. The respondents comprised three individuals from each town, totaling 414 respondents. Multiple linear regression was carried out in this study utilizing the SPSS software for data analysis. The outcomes revealed that the implementation of SISKEUES, technical training, these internal control systems have a favorable and notable impact on the caliber of the financial reports for the village in Simeulue Regency. The implementation of SISKEUES has positive effects on the quality of financial reports for the village in Simeulue Regency. The internal control system and technical training had a good impact on the Simeulue Regency financial reports for the village as well. The finding's implications are anticipated to serve as the foundation for the implementation of SISKEUES, technical training for village authorities, and an internal control mechanism by policymakers. Also, this serves as a useful directive for communities to handle their funds.

INTRODUCTION
A village is regarded as a legal community unit under Republic of Indonesia Law Number 6, which was passed in 2014. With the ability to plan and control its government affairs, it has regional limits. It also has rights to the source of income or customary rights that are acknowledged and protected by the Indonesian system, as well as the interests of local communities in accordance with community initiatives. The village chief is designated as the head of the local administration, and one of his responsibilities is to oversee the money and other resources of the community.

The village receives funding from the central and regional budget funds in which every year, all villages throughout Indonesia receive a large portion of funding distributed proportionally by districts and cities (Fathia & Indriani, 2022). From 2015 until 2021, the central government has disbursed a village fund budget of Rp. 400.1 Trillion as quoted from liputan6.com, Monday (20/12/2021). Using information from the Community and Village Empowerment Service Department of Simeulue Regency, from the same year, this regency received Rp. 692.2 Billion of the village funding. The central government has granted full authority to each village through village autonomy to manage village finances to improve community welfare through an even development and rural economic development. Thus, honesty and justice from the village apparatus are highly required to manage the funds (Karimah et al., 2014).

A high portion of funds managed by village officials seems vulnerable to potential fraud. In the period 2015 to 2021, Indonesia Corruption Watch (ICW) noted that there had been 676 defendants with state losses of Rp. 111 billion committed by unscrupulous village officials (Suharti & Rumsari, 2021). In regard to the fraud of village funds, Aceh Province in 2018 was positioned at...
the fourth rank, with 22 out of 96 cases taking place all over Indonesia (Fathia & Indriani, 2022). In 2021, some individuals of the village apparatus were also stipulated as suspects, such as in Pidie Regency. One of the heads of the village was enacted as a suspect by The Pidie District Attorney (Liputan6.com, 2021). Fraud in the administration of village money is an issue that potentially misused the village fund for the 2018 and 2019 fiscal years.

Typical frauds that frequently occur at the village level include illegal use of village treasuries, mark-ups on goods/services expenditures, abuse of authority, incomplete and inaccurate accountability reports, and lack of amount of work realization from the planning stated in Budget for Village Revenue and Expenditures (APBDes), and tiered control that has not been optimally implemented. This situation is likely to continue and develop evenly in the villages in Simeulue Regency. The misuse of village finances is strongly influenced by several factors. Thus, it is necessary to conduct research that potentially becomes the input for policymakers and the village apparatus with the expectations that some deviations or fraud connected to village financial administration might be minimized, especially in the villages in Simeulue Regency.

From the above explanation, it can be perceived that some weaknesses appear in the presentation of financial reports for the village. When the financial reports do not satisfy the qualitative characteristics of the required information, it potentially contains some fraud. Theoretically, as mentioned by some researchers, in regard to the problems experienced by villages, it is revealed in the presentation of quality financial reports that they can be influenced by the Village Financial System (hereafter, SISKEUDES) application (Adillah et al., 2021; Gusasi & Lantowa, 2021; Irmanta & Putri, 2021), village apparatus training (Dika Octavia et al., 2021; Ernawati et al., 2022; Murina & Rahmawaty, 2017; Muzahid, 2014), and internal control systems (Nation, 2019; Hanifah, 2021; Hikma, 2020; Muthaher, 2019).

According to Gayatri & Latrini (2018), the use of SISKEUDES has improved the caliber of financial reports for the village in the Badung Regency. This result is consistent with studies done in Arjasari District, Bandung Regency, by Adillah et al. (2021). However, the study carried out by Budiarti et al. (2020) in Pekan Bada Subdistrict, Aceh Besar Regency, reported that the SISKEUDES application has no impact on the effectiveness of financial reporting.

Training for village officials is confirmed to be necessary to achieve a good quality of financial reports for the village. This requires support from competent resources of the village apparatus through the training that they followed. This is relevant to the research conducted by Romandhon (2019), demonstrating that in the Mojotengah District, Wonosobo Regency, the caliber of training had a favorable impact on the comprehension of financial reports for the village. Budiarti et al. (2020), who carried out research in Tebo Regency's Rimbo Ilir District, also noted the similar tendency. Contrary to Widyatama et al. (2017)'s research in Sigi Regency, the findings revealed that the responsibility of village fund administration involves unaffected by the officials' level of competency.

The internal control system, based on several previous studies, has an effect on the quality of financial reports. According to Sujana et al. (2020), the quality of financial reports for the village in Buleleng Regency, Bali Province, has been significantly impacted by the implementation of internal control measures within the government. The same results are also revealed in the research conducted by Hendaris & Romli (2021) in West Bandung Regency and also similar to the research conducted by Syafrudin & Saputra (2021) in Bengkulu City.

The present study is different from previous research in terms of the research location. The previous ones were conducted only at the sub-district level, while this current study was conducted in a whole district. In addition to that, the population of the previous study was less than 100 villages, while in this study were more than 100 villages (138 villages). Besides, the location chosen in this study has its characteristics, whereby the geographical location closely relates to the archipelago.
area and is far from mainland Sumatra. Most of the areas have limited access to transportation in which only sea and air transports are available. Additionally, the most unique factor is the gap in access to transportation and information between villages and the capital city. It takes a relatively long time around four to five hours to get to the district capital from the village. While in regard to access to information technology, some villages still do not have internet access. Based on the description of the background and problems above, this research is entitled "The Effect of SISKEUDES Implementation, Village Apparatus Training, and Internal Control Systems on the Quality of Financial reports for the village in Simeulue Regency"

THEORETICAL FRAMEWORK AND HYPOTHESES

The decision-usefulness theory in accounting information is part of the normative theory (Staubus, 2000). This theory covers the requirements of useful accounting information quality for the decisions that will be made by accounting information users. Rules that financial reporting components must follow reflect the principle of the decision-usefulness of accounting information, which is anticipated to be beneficial in making economic decisions (Lestari & Dewi, 2020).

Implementing the village financial system has an impact on the quality of the financial report issued for the community by the village administration in Simeulue Regency (SISKEUDES), internal control systems and training of village machinery. The parties involved in developing future policy will benefit from the best possible SISKEUDES installation in a village government. Thus, the community can take benefit from a good quality of village financial management. After completing the program, village officials who have the necessary skills will generate good village finance management. As a result, village financial management will improve, resulting in financial reports of high quality. As a result, it is simpler for the stakeholders to decide on the appropriate policies.

A strong internal control system in a government organization will result in proper governance, in line with the a company's internal control system. Thus, it will reduce the risk of errors in the presentation of information so that appropriate decisions can be made and consequently will benefit the community. It can be stated that if The details in the village's financial report are accurate, then the performance of the village management is considered appropriate as well since the accounting information records describe the performance of the organization (Hajra, 2021).

Financial Report Quality

A financial report is required as evidence of the government's accountability to the public, in keeping with the growth of accounting in Indonesia's public sector (Fitriani et al., 2021). High-quality financial reports will guarantee the accuracy, timeliness, comparability, comprehension, and verification of these financial accounts (Cohen & Karatzimas, 2017). The government needs to maintain its financial quality by consistently implementing an accounting system, utilizing information technology in financial reporting, and continually improving employees’ accounting understanding (Putri & Agustiawan, 2020). How well financial reports are written can be measured by several indicators, including being useful, timely, completed, honest, verifiable, comparable, and understandable (Dermawan et al., 2016).

SISKEUDES

To allow the implementation of effective village financial administration, Along with the Finance and Development Supervisory Agency (BPKP), the Central Government (Kemendagri) has created a sufficient and reliable computer software for the Village Financial System (SISKEUDES). Villages can manage their finances more conveniently and simply by using this program. The use of SISKEUDES is also emphasized by the appeal of the Corruption Eradication Commission through the letter Number B.7508/01-16/08/2016, dated August 31st, 2016, addressed to all the heads of the villages in Indonesia to comprehensively recognize and apply SISKEUDES.
The Effect Of Siskeudes Implementation, Village Apparatus Training, And Internal Control System On The Quality Of Village Financial Reports (The Study Of Villages In Simeulue Regency, Aceh Province)
Ali Warsaleh, Darwanis dan Indayani

for village financial administration. The village financial system will provide benefits for the village government to produce more relevant and accountable information for those in need (Faizah & Kunci, 2022).

**Village Apparatus Training**
Employees’ performance is highly important in financial management quality. The underlying reason is that employees’ performance greatly influences financial management accountability (Tran et al., 2021). The lack of understanding of village government officials regarding village financial management guidelines makes education and training to be part of the efforts to overcome difficulties in preparing financial reports for the village. Another important aspect to mention is training. This activity can help increase capabilities to deal with some changes and adjustments to the system in the future (Murina & Rahmawaty, 2017). Human resource is one of the most important organizational elements. Adillah et al., (2021) mention that good financial management requires competent human resources. The village apparatus is an important element in the village fund management. A program will not run accordingly without the support of village officials. Therefore, competent village apparatus is required to conduct village affairs in line with the planned objectives.

**Internal Control System**
According to Romney & Paul (2014), internal control is a procedure that ensures that internal control objectives are met, including the upkeep of assets, the upkeep of records in sufficient detail to report company assets properly and accurately, the provision of accurate and reliable information, and the compilation of financial reports in accordance with specific criteria (2020). The Head of Public Agencies must create and maintain a regulatory atmosphere that promotes good behavior and is appropriate for the implementation of the internal control system in their workplace, according to Article 4 of the Administration in Government Regulation No. 60 of 2008. Internal control, as defined by the Committee of Organizations supporting the Treadway Commission (COSO, 2013) in Dickins & Fay (2017), contains the following elements: The first four areas are the control area, risk assessment, control actions, information and communication, and monitoring. In addition to promoting efficiency and conformity to the researcher’s management standards, the assessment aims to safeguard organizational wealth (Riskiyanti, 2021).

**The Effect of SISKEUDES Implementation on the Quality of Financial reports for the village**
A village financial management application in the form of a SISKEUDES to aid and enable local authorities, supplied by the central government through BPKP in quickly and accurately reporting village finances (Gusasi & Lantowa, 2021). The existence of the SISKEUDES application is anticipated to assist the village government in managing all of the components associated to government and its natural resources more diligently and independently (Fathia & Indriani, 2022).

According to Puspasari and Purnama (2018), the quality of financial reporting is substantially impacted by how the village financial system is implemented through the use of technology. This suggests that when technology is employed, the adoption of the village financial system may have a bigger impact on the accuracy of financial reporting. Using the appropriate information technology will make it simpler for the village apparatus to embrace SISKEUDES. When properly implemented, the SISKEUDES may affect how informative the financial reports for the village are. The SISKEUDES was developed by the BPKP as a tool to improve local financial control (BPKP, 2016).

H1: The implementation of SISKEUDES affects the quality of financial reports for the village
The Influence of the Quality of Village Apparatus Training on the Quality of Financial reports for the village

Research conducted by Romandhon (2019) reported that knowledge of financial reports for the village is positively impacted by the caliber of training. This is in line with the research conducted by Yuniawati (2021). This is because the quality of training provided by related parties to village officials makes their understanding of financial reports for the village better, and the training also supports the process of compiling the financial reports. Thus, village officials will comply with the existing rules and submit reports on time. This implies that the more training the village apparatus participates in according to their field of work, the more skilled and qualified they will be to understand financial reports for the village. This is relevant to the research conducted by Muzahid (2014), reporting that there was a favorable correlation between financial report quality and training caliber.

H2: Village apparatus training affects the quality of financial reports for the village

The Effect of the Government's Internal Control System (SPIP) on the Quality of Financial reports for the village

The internal control system in the village significantly influences the quality of financial reporting. This is consistent with studies by Arens et al. (2008), Hendaris & Romli (2008), Surya Prayogo & Setiany (2020), and (2021). This is due to the Internal Control System of the Government (SPIP) establishes a reliable control environment, performs potential risk assessments, executes physical control procedures, maintains a constant flow of information and communication, and supervises the entire accounting and financial process that takes place financial reports for the accounting entity. By the construction of a stronger internal control mechanism inside the village government structure, the administration of village funds would be enhanced. According to the objectives of the village fund, its execution complies with pertinent laws and ultimately leads to the wellbeing of the villagers.

H3: The internal control system affects how successfully the village's financial reports are generated.

Based on the framework described, the conceptual chart of this research framework is illustrated in Figure 1.

Figure 1.
Conceptual Framework

RESEARCH METHODS
Population and Sample

This study constitutes descriptive research conducted in Simeulu Regency. The population of this study included all villages in Simeulue Regency, consisting of 138 villages in total. This
study used a census technique, whereby the research unit involved the entire population. The
selected respondents were those directly involved in the management and decision-making
concerning the use of village funds, including the village heads, village secretaries, and village
treasurers as Village Financial Manager (PPKD). Therefore, the respondents amounted to 414
people from the samples of 138 villages multiplied by three people per village. All participants in
the study received questionnaires, which the research used as primary data. After data collection, it
was subjected to quality checks (such as validity and reliability checks) and traditional assumption
checks (such as normality, multicollinearity, and heteroscedasticity checks), and then to hypothesis
testing.

### Table 1.
**Variable Operationalization**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Indicator</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Quality (Y)</td>
<td>1. Relevance level</td>
<td>Interval</td>
</tr>
<tr>
<td></td>
<td>2. Reliability level</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Comparability level,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Understanding level.</td>
<td></td>
</tr>
<tr>
<td>Village Financial System (SISKEUDES) Implementation (X1)</td>
<td>1. Data security</td>
<td>Interval</td>
</tr>
<tr>
<td></td>
<td>2. Speed and timeliness of access</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Accuracy</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Report variable or output</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5. Relevance and suitability</td>
<td></td>
</tr>
<tr>
<td>(Prayogo &amp; Setiany, 2020)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Village Apparatus Training (X2)</td>
<td>1. Training field</td>
<td>Interval</td>
</tr>
<tr>
<td></td>
<td>2. Training Quality</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Training period</td>
<td></td>
</tr>
<tr>
<td>(Murina &amp; Rahmawaty, 2017)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government Internal Control System (X3)</td>
<td>1. Control environment,</td>
<td>Interval</td>
</tr>
<tr>
<td></td>
<td>2. Risk assessment,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Control activities,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Monitoring</td>
<td></td>
</tr>
<tr>
<td>(Government, 2008)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Proceeded primary data (2022)

### RESULTS AND DISCUSSION

A sample of 138 respondents from Simeulue Regency's village officials, including the village chief, village secretary, and village finance chief took part. The Internal Control System, technical training, and SISKEUDES implementation were the independent variables considered in this study. The caliber of financial reports served as the dependent variable throughout this time. The descriptive statistical analysis used in this study includes the number of data points (N), mean of the sample, maximum value, minimum value, and each variable's standard deviation. Table 2 below provides a description of the descriptive statistical analysis' findings.

### Table 2.
**Descriptive Statistical Analysis of Research Variables**

<table>
<thead>
<tr>
<th>Variable</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>SISKEUDES Implementation (X1)</td>
<td>138</td>
<td>1.52</td>
<td>5.00</td>
<td>4.3866</td>
<td>0.50738</td>
</tr>
<tr>
<td>Technical Training (X2)</td>
<td>138</td>
<td>1.52</td>
<td>5.00</td>
<td>4.3866</td>
<td>0.50738</td>
</tr>
<tr>
<td>Internal Control System (X3)</td>
<td>138</td>
<td>2.19</td>
<td>4.83</td>
<td>3.5241</td>
<td>0.38155</td>
</tr>
<tr>
<td>Financial Report Quality (Y)</td>
<td>138</td>
<td>3.00</td>
<td>5.00</td>
<td>4.2080</td>
<td>0.44279</td>
</tr>
</tbody>
</table>

Source: Proceeded primary data (2022)
The variable (X1) in Table 2 has a range of values between 1.52 and 5.00, with a mean score of 4.3866 and a standard deviation of 0.50738. It is demonstrated to have a minimum value of 1.52 and a maximum value of 5.00. The variable (X2) has a minimum value of 1.52 and a maximum value of 5.00, with a mean score of 4.3866 and a standard deviation of 0.50738. The variable (X3) also has a mean score of 3.5241 and a standard deviation of 0.38155, with the lowest and highest scores being 2.19 and 4.83, respectively. The mean score for the variable (Y) is 4.2080, with a standard deviation of 0.44279, and the minimum and highest values are 3.00 and 5.00, respectively.

**Reliability Test**

<table>
<thead>
<tr>
<th>NO.</th>
<th>Variable</th>
<th>Variable Item</th>
<th>Value of Alpha</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial Report Quality</td>
<td>6</td>
<td>0.871</td>
<td>Reliable</td>
</tr>
<tr>
<td>2</td>
<td>SISKEUDES Implementation</td>
<td>7</td>
<td>0.839</td>
<td>Reliable</td>
</tr>
<tr>
<td>3</td>
<td>Technical Training</td>
<td>7</td>
<td>0.884</td>
<td>Reliable</td>
</tr>
<tr>
<td>4</td>
<td>Internal Control System</td>
<td>6</td>
<td>0.801</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: Primary Data 2022 (proceeded).

Based on Table 3, the reliability analysis showed that each variable obtains an increased alpha value than 0.6. Thus, the reliability of the research variables meets credibility.

**Multicollinearity Test**

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Tolerance</th>
<th>VIF</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>SISKEUDES Implementation</td>
<td>0.574</td>
<td>1.743</td>
<td>No multicollinearity</td>
</tr>
<tr>
<td>Technical Training</td>
<td>0.794</td>
<td>1.259</td>
<td>No multicollinearity</td>
</tr>
<tr>
<td>Internal Control System</td>
<td>0.915</td>
<td>1.092</td>
<td>No multicollinearity</td>
</tr>
</tbody>
</table>

Source: Research Result, 2022

Table 4 shows that the tolerance values of the independent variables are greater than 0.10 and the VIF values are less than 10. Ghozali (2016) claims that multicollinearity arises when a regression model's tolerance value is less than 0.10 and its VIF value is more than 10. As a result, the multicollinearity test's presumption was satisfied by the regression model of independent variables.

**Heteroscedasticity Test**

This study showed that the data spread randomly. For that reason, it can be ascertained that no heteroscedasticity problem exists. The results of the heteroscedasticity test are presented in Figure 2 below.
The Effect Of Siskeudes Implementation, Village Apparatus Training, And Internal Control System On The Quality Of Village Financial Reports (The Study Of Villages In Simeulue Regency, Aceh Province)
Ali Warsaleh, Darwanis dan Indayani

Figure 2.
Heteroscedasticity Test Results

![Scatterplot]

Table 5. Autocorrelation Test Results

<table>
<thead>
<tr>
<th>Du</th>
<th>Dw</th>
<th>4-Du</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.722</td>
<td>1.931</td>
<td>2.014</td>
<td>No autocorrelation exists</td>
</tr>
</tbody>
</table>

Source: Processed secondary data (2022)

Table 5 presents that each DW value is 1.931. The DW value is between Du of 1.722 and 4-Du of 2.184, meaning that no autocorrelation exists and the regression model has been met.

Multiple Linear Regression Analysis Test

Table 5. Multiple Linear Regression Analysis Test Results

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Coefficient Value</th>
<th>t-value</th>
<th>Sig. value</th>
<th>F-value</th>
<th>Sig</th>
<th>R²</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Constant</td>
<td>1.059</td>
<td>2.072</td>
<td>0.002</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>SISKEUDES Implementation (X1)</td>
<td>0.155</td>
<td>9.652</td>
<td>0.042</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Technical Training (X2)</td>
<td>0.128</td>
<td>3.114</td>
<td>0.040</td>
<td>38.152</td>
<td>0.000</td>
<td>0.761</td>
</tr>
<tr>
<td>4.</td>
<td>Internal Control System (X3)</td>
<td>0.654</td>
<td>2.057</td>
<td>0.000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Research Results, 2022

This study involved three independent variables and a sample of 138 people. Then, the degree of freedom (DF) 1 is 3, and DF2 is 138-3-1=134. The multiple linear regression equation was developed using the SPSS program and was based on the findings, which are shown in Table 5.

\[ Y = 1.059 + 0.155X_1 + 0.128X_2 + 0.654X_3 + e \]

The regression equation returns a constant value of 1.059, indicating that the value of (Y) equals 1.059 if the variables (X1), (X2), and (X3) are constant. Regression coefficient for (X1) is 0.155, indicating a positive connection between (X1) and (Y) of 0.155. According to the (X2) regression coefficient, there is a positive correlation between (X2) and (Y) of 0.128. The regression coefficient of (X3) is 0.654, indicating a positive correlation between (X3) and (Y) of 0.654.
Also, an F-value of 38.152 was discovered along with a significance level of 0.000 or less than 0.05 in the data. This result shows that variables (X1), (X2), and (X3) have an impact on (Y). The association between (X1), (X2), and (X3) amounts to 0.879 or 87.9%, according to the R-value of 0.461. (Y). While the variance of the variables (X1), (X2), and (X3) that explain (Y) is shown by the R Square value of 0.761, or 76.1%, the remaining 23.9 is explained by other factors outside of this research.

Simultaneous Test
The Effect of SISKEUDES implementation, technical training, and internal control systems on the financial report quality

The F-value is 38.152, and the F-statistic is 2.67. Since F-value > F-statistic, then Ho is rejected. This finding implies a simultaneous influence of SISKEUDES implementation, technical training, and internal control systems on the quality of financial reports.

The utilization of SISKEUDES, technical training, and internal control systems, as well as the accuracy of financial reporting, are correlated, as shown by the R-value of 0.879, or 87.9%. The R Square-value of 0.761 indicates that the deployment of SISKEUDES, technical training, and internal control systems all have a variance of 0.761, or 76.1%, on the quality of financial reports; the remaining 23.9% is accounted for by other variables outside the purview of this study.

Partial Test
The Effect of SISKEUDES implementation on the financial report quality

The regression analysis for the second hypothesis of this study was conducted to determine whether SISKEUDES implementation on the financial report quality has a partial effect. The results reported that the regression coefficient value of the SISKEUDES implementation (X1) is β₁ = 0.172. The hypothesis testing suggests that β₁ ≠ 0, then H₀ is accepted. That is, SISKEUDES implementation has an effect on the quality of financial reports for the village in Simeulue Regency.

The Effect of technical training on the financial report quality

The regression analysis for the third hypothesis was performed to determine whether technical training has an effect on the financial report quality. The test results reported that the regression coefficient value of the technical training (X2) is β₂ = 0.146. The hypothesis testing revealed that β₂ ≠ 0 then H₀ is accepted. Thus, technical training has an effect on the quality of financial reports.

The Effect of internal control systems on the financial report quality

To ascertain whether the internal control system has an impact on the caliber of financial reports, regression testing was done for the fourth hypothesis in this study. According to the findings, the internal control system's (X3) regression coefficient value is β₃ = 0.640.

Discussion
The Effect of SISKEUDES implementation, technical training, and internal control systems on the financial report quality

H₀ is disregarded since the F-value is 38.152 and the F-statistic is 2.67. This demonstrates how the deployment of SISKEUDES, technical training, and internal control systems all have an impact on the accuracy of financial reports.

Similar research was done by Sabon (2018), and the results shown that the internal control system and the deployment of the SISKEUDES application have an effect on the veracity of
The Effect Of Siskeudes Implementation, Village Apparatus Training, And Internal Control System On The Quality Of Village Financial Reports (The Study Of Villages In Simeulue Regency, Aceh Province)

Ali Warsaleh, Darwanis dan Indayani

financial reports for the village in the Koting District, Sikka Regency. This implies that by utilizing the SISKEUDES program and better internal control systems, the village administration will be able to publish good financial reports for the village. The findings of this study, however, diverge considerably from those of Riyanita's (2020) study, which found that the quality of financial reporting is improved through the use of internal control systems and information technology. On the other hand, training has little to no impact on the quality of financial reporting.

The Effect of SISKEUDES implementation on the financial report quality

The test results showed that the regression coefficient value of the SISKEUDES implementation (X1) is $\beta_1 = 0.172$. The hypothesis testing remarks that $\beta_i \neq 0$, then $H_0$ is accepted. Therefore, SISKEUDES implementation has an effect on the quality of financial reports for the village in Simeulue Regency.

The results pointed out that SISKEUDES implementation has an impact on the quality of financial reports. According to Harjanti (2019), developing the SISKEUDES application aims to assist village governments to be more independent in managing village finances effectively and better. Through this application, the village gets the convenience of simplicity in managing village finances and reports aligned with applicable rules and regulations. This application will make it easier for village officials to quickly and efficiently make reporting and accountability for village finance (Rahmawati & Fajar, 2017 in Puspasari & Purnama, 2018).

The SISKEUDES application relates to Decision Usefulness Theory. This theory requires that accounting information should have a quality that is useful to its users. In implementing this theory, the village government must create and present quality financial reports to each user to provide valuable information for all interested parties, both internal and external. The existence of SISKEUDES will assist village financial managers in compiling financial reports. Consequently, if they acquire a good understanding of SISKEUDES application, the material errors might lessen. It thereby will produce high-quality financial reports so that the information provided in the reports can be useful for users and they can arrive at good decisions easily.

According to Maryam et al. (2021) and Hasliani & Yusuf (2021), according to the aforementioned earlier research, the implementation of the SISKEUDES impacts the standard of local financial reports. Another study (Rizani, 2021) contends that the use of SISKEUDES has a favorable effect on the caliber of financial reports for the village. According to the analysis's findings, there is a considerable impact of the SISKEUDES's implementation on the caliber of financial reports. It implies that the SISKEUDES implementation procedure has been simplified, which affects how well the financial reports for the village are produced.

The Effect of technical training on the financial report quality

The test results showed the regression coefficient value of the technical training (X2) amounts for $\beta_2 = 0.146$. The hypothesis testing indicates that $\beta_i \neq 0$, then $H_0$ is accepted. Hence, technical training influences the quality of financial reports for the village.

Of course, policymakers expect quality financial reports for decision-making. Thus, the accountants must ensure that accounting information contains the characteristics needed in a financial report. The decision-usefulness theory supports that technical training for village infrastructure has an impact on financial reporting’s caliber, whereby village apparatus who have attended the training will have abilities or skills to compile quality financial reports following their characteristics. As a result, it will be easy for users of financial reports to understand and reach a decision in the future.

These study results are aligned with several previous studies, i.e., Amalia (2017), Oktavia et al. (2015), Hartati, (2016), and Suryani, (2017). Training aimed at improving the human resource quality, specifically technical training for the use of government financial accounting systems and
information technologies, will improve the quality of employees. The training will affect the way in prepare financial reports. Regulation changes that constantly occur should be balanced with the training, thereby acquiring sufficient ability to prepare financial reports.

The Effect of internal control systems on the financial report quality

The test results reported that the regression coefficient value of the internal control systems \((X_3)\) amounts for \(\beta_3 = 0.640\). The hypothesis testing indicates that if \(\text{sig} < 0.05\), \(H_a\) is accepted. Therefore, internal control systems affect the report quality for village finances.

Policymakers definitely need quality financial reports to make a decision. For that reason, the accountants must assure accounting information has the characteristics required in a financial report. The decision-usefulness theory demonstrates that internal control systems have a positive impact on the accuracy of financial reports, in which the accountants will draft quality financial reports if internal control systems are well-implemented. Thus, high-quality financial reports will be made. Those who use the reports will understand the information quickly when coming to a decision in the future.

The findings confirm other studies by a number of authors, including Trisnani (2017), Rendika (2013), Mulyati et al. (2019), and Firmanasyah & Sinambela, which found that the quality of financial reporting is influenced by the efficacy of the internal control system (2020). The internal control system will undoubtedly have an effect on how trustworthy the village's financial reports are. The internal control system is a critical element of all ongoing actions and activities undertaken by the leadership and all employees, according to Government Regulation No. 60 of 2008, in order to ensure that organizational goals are met through effective and efficient operations, accurate financial reporting, the protection of state assets, and adherence to laws and regulations. The primary line of defense against the falsity of data and information used in the production of financial reports is internal control, the cornerstone of sound governance.

CONCLUSION

The research comes to the conclusion that the internal control systems, technical training, and SISKEUDES implementation have a favorable and substantial influence on the caliber of financial reports for the village in Simeulue Regency. However, this study has several limitations. First, this study gathered data only from questionnaires and did not undertake an in-depth interview. As such, this study has not obtained more detailed information from respondents. Second, the respondents involved in the study were limited to the village heads, village secretaries, and finance officers. To explore issues related to financial reports for the village, it would be better to add elements from the Village Consultative Agency (BPD), Village Community Empowerment Service (DPMD), Regional Financial Management Agency (BPKD), and elements from the Government Internal Supervisory Apparatus (APIP). Hence, a comparison between information received from the village apparatus and elements outside the village government will be retrieved.

It is recommended for further researchers to study more than one regency. Then, the results can be generalized to a broader scope, strengthening the external validity needed for further research. It is also expected that further research can conduct interviews as an additional data collection technique. It helps describe the condition under the actual situation. Besides, it is suggested to add other variables that can affect the understanding of financial reports for the village, such as human resources, communication, work division, position, and accounting system implementation.

REFERENCES

The Effect Of Siskeudes Implementation, Village Apparatus Training, And Internal Control System On The Quality Of Village Financial Reports (The Study Of Villages In Simeulue Regency, Aceh Province)
Ali Warsaleh, Darwanis dan Indayani


The Effect Of Siskeudes Implementation, Village Apparatus Training, And Internal Control System On The Quality Of Village Financial Reports (The Study Of Villages In Simeulue Regency, Aceh Province)
Ali Warsaleh, Darwanis dan Indayani

Pemerintah. (2008). w w w l it a s . or g
Surya Prayogo, I., & Setiany, E. (2020). The Influence of Government Transparency,


