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The Influence of Government Accounting Standards, Educational Level, and Utilization of Information Technology on the Quality of Financial Reports

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ABSTRACT

Management of village funds in Indonesia still faces various challenges that hinder the effectiveness of development and highlight issues related to the utilization of funds, along with the need for high-quality village financial reports. This study aims to examine the influence of government accounting standards, educational level, and the use of information technology on the quality of financial reports. The research was conducted on all financial officials in 14 villages in Kertajati Subdistrict, Majalengka Regency. The sampling technique used was purposive sampling, resulting in 70 respondents consisting of village heads, village secretaries, and heads of divisions/sections (financial affairs, planning affairs, and governance sections). The method employed was a survey with a descriptive and verificative approach. Data analysis was conducted using multiple linear regression with the assistance of SPSS version 26. The results of the study indicate that government accounting standards significantly influence the quality of financial reports. The educational level of village officials also affects the quality of financial reports. Additionally, the utilization of information technology has a significant positive impact on the quality of financial reports.

Keywords: *Educational Level, Financial Report Quality, Government Accounting Standards, Utilization of Information Technology*

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INTRODUCTION

Villages in Indonesia play a strategic role as the smallest administrative unit that serves as the foundation for national development, considering that the majority of the population lives in and depends on village life (Aziiza & Susanto, 2020). Village funds are a financial instrument used by the government to ensure the distribution of resources to priority sectors that require funding to achieve sustainable development goals (Hasliani & Yusuf, 2021). However, the management of village funds in Indonesia still faces various challenges that hinder effective development. One of the main issues is the high number of corruption cases involving village officials, with data from Indonesia Corruption Watch (ICW) recording 187 cases of corruption in the village sector in 2023, making it the sector with the highest number of cases (Kompas.com., 2024). To address this issue, it is necessary to strengthen oversight systems, enhance the capacity of human resources, and increase community involvement in supervision so that village funds can be better managed and generate tangible benefits for village development (Siallagan, 2022).

In carrying out their governance functions, villages are bound by regulations that aim to ensure transparent and accountable financial governance. According to Law Number 6 of 2014 concerning Villages, the government is obliged to foster and supervise the implementation of village governance through guidelines and standard practices (Arza et al., 2021). Government Regulation No. 71 of 2010 states that the quality of financial reports is determined by the value of the information provided in reporting, which must support accurate decision-making (Binawati, E., & Nindyaningsih, 2022). Quality financial reports are a public demand that reflects good governance (Maulana M, 2021). The government plays a regulatory role to ensure that financial reports are prepared according to applicable standards. Reliable financial reporting enhances public trust in the management of village funds (Binawati, E., & Nindyaningsih, 2022). As the smallest governmental entity, villages are responsible for preparing quality financial reports, which serve as the basis for decision-making regarding the allocation of village funds (Hadis, 2022).

The management of village funds continues to be a concern, as the government allocates increasing amounts of funds each year. However, issues such as low accountability and lack of transparency in financial reporting persist (Arza et al., 2021). This indicates ongoing challenges in optimizing the utilization of village funds (Arza et al., 2021). Villages are responsible for properly managing their finances. In Kertajati Subdistrict, which consists of 14 villages in Majalengka Regency, financial reports must be prepared regularly. This aligns with efforts to improve accountability and transparency in village financial management. Nevertheless, based on observations and interviews with the subdistrict head of Kertajati, there are still challenges in producing high-quality financial reports. The quality of financial reports is determined by indicators such as relevance, reliability, and understandability. Relevance refers to the extent to which financial reports provide useful information for decision-making (Widyaningrum, I., & Purwanto, 2022).

The quality of financial reports is assumed to be influenced by several factors, such as the clear and consistent implementation of government accounting standards. The educational level of village officials also plays an important role, as a higher level of understanding of existing standards tends to produce better-quality financial reports. Another factor is the effective use of information technology, which can streamline and facilitate the preparation and presentation of reports, ultimately enhancing transparency and accuracy. Furthermore, Government Regulation No. 17 of 2003 on State Finances mandates that accountability reports be prepared according to Government Accounting Standards. Village financial reports must comply with the Village Government Accounting Standards (SAPDesa), serving as a guide for accountable and transparent financial reporting (Cakranegara et al., 2022).

Government Accounting Standards (SAP) regulate how financial reports should be prepared properly in the public sector. SAP contributes to enhancing transparency and accountability in village financial management (Rahman, A., & Iqbal, 2019). The implementation of SAP at the village level aims to

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ensure consistent and standardized financial reporting. Proper implementation of SAP can result in more reliable and relevant financial reports. These reports reflect operational activities that must comply with PSAK (Ginanjar, Y., & Syamsul, 2020). Although SAP has been adopted, several villages in Kertajati Subdistrict still face difficulties in producing high-quality reports, mainly due to limitations in implementing the standards effectively.

In addition to SAP, education is a key factor in improving individuals' lives and capabilities (Ginanjar et al., 2023). The educational level of village officials correlates with their ability to prepare financial reports that comply with accounting standards. Officials with higher education levels generally demonstrate better understanding of financial reporting procedures (Deze et al., 2023). Adequate education helps village officials apply accounting standards correctly, while low education levels hinder the quality of reports. The educational background of officials in Kertajati Subdistrict varies, affecting their financial reporting capacity. Some villages have officials with higher educational attainment, while others lack qualified human resources. This disparity influences the quality of financial reports and underscores the need to prioritize education as a solution (Mawarni & Nuraini, 2021).

The use of information technology for data processing—including data acquisition, preparation, storage, and manipulation—enables the generation of high-quality information that is relevant, accurate, and timely. This information is strategic for decision-making in personal, business, and governmental contexts (Aliyudin et al., 2023). Information technology improves efficiency and accuracy in financial reporting. The Village Financial System (Siskeudes) is a digital tool used by villages to prepare financial reports (Hadis, 2022). This system reduces manual errors and speeds up the reporting process. While most villages in Kertajati Subdistrict have started using information technology, some still face challenges such as limited infrastructure and lack of technical knowledge among officials (Hendri & Erinos, 2020) .Observational data indicate that not all villages have fully adopted information technology, which hampers improvements in report quality.

Previous studies have shown various influences of independent variables on the quality of financial reports. Found that government accounting standards have a significant positive effect on the quality of regional financial reports (Yanti et al., 2020). Confirmed a strong and significant correlation between SAP implementation and the quality of village financial reports, indicating a positive and significant partial effect (Rahman, A., & Iqbal 2019). The adoption of SAP creates a consistent and reliable reporting framework, thereby increasing stakeholders' confidence in the financial information presented (Yanti et al., 2020). SAP provides standardized guidelines that ensure all aspects of financial reporting—from recording to final presentation—are properly structured and aligned with principles of transparency and accountability (Cakranegara et al., 2022).

According to Maghfiroh et al. (2022), the level of education partially affects the quality of financial reports, indicating that education offers a better foundation for understanding accounting procedures and reporting standards, though it is not the sole determinant. Individuals with higher education tend to have better comprehension of accounting principles and financial standards, enabling them to produce more accurate and compliant reports. Mawarni & Nuraini (2021) concluded that education level has a positive and significant effect on financial reporting quality, as good education enhances the analytical and accounting competencies required in financial report preparation.

Kusumadewi (2020) found that information technology positively affects the quality of village financial reports because it facilitates faster, more structured, and more accessible data management. Technology also allows for data to be stored in audit-friendly formats, thereby enhancing report credibility and accuracy. Furthermore, technology minimizes human error in manual record-keeping and simplifies information management, ultimately improving financial information quality (Dewi et al., 2021). Gasperz, (2019), Argued that while the impact of information technology is positive, it is not statistically significant. This is attributed to both internal and external limitations that hinder optimal technology utilization,

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including lack of human resource competencies and inadequate infrastructure such as outdated hardware or unreliable internet connections. Budget constraints also limit investment in advanced technology. These limitations reduce the significant impact that information technology could have on financial reporting quality. Although the impact may not be substantial, the absence of sufficient resources and competent users inhibits the effectiveness of technology in enhancing financial report quality (Gasperz, 2019).

Based on the aforementioned literature, it is evident that the quality of village financial reports is influenced by several factors, including the implementation of government accounting standards, the educational level of village officials, and the utilization of information technology. Given the inconsistencies in previous research findings, further study is needed to explore the influence of these variables using a different object of study in order to gain a deeper understanding of their effects on financial report quality.

LITERATURE REVIEW, FRAMEWORK AND HYPOTHESIS

Government Accounting Standards

According to Kuntadi et al. (2022), Government Accounting Standards (GAS) serve as guidelines used by the government to prepare financial reports that are transparent and accountable, ensuring that the presented information is understandable and trustworthy for various stakeholders. Government accounting applies certain principles to produce accurate and consistent financial statements. These principles include measurability, entity, and historical cost (Cakranegara et al., 2022).

Government Regulation No. 71 of 2010 on Government Accounting Standards mandates that the preparation of government financial reports must adhere to the Statements of Government Accounting Standards (PSAP), with indicators such as the accrual method for asset recognition, cash flow presentation in accordance with GAS, disclosure of notes to financial statements for the reporting period, cost method for investment valuation, liability recognition upon borrowing, error corrections based on GAS, consolidated reporting during the reporting period, and accrual-based expense recognition.

Educational Level

According to Supiyanto et al. (2020), the educational level is a measure that reflects the extent to which individuals or groups have attained formal education, ranging from primary and secondary to higher education. Factors influencing educational attainment include government involvement and prevailing education policies. Educational assistance programs such as scholarships, school subsidies, and the development of educational infrastructure in rural areas can enhance access to education for underprivileged communities (Wulansari et al., 2020).

According to Sukriani (2018), the dimensions of the educational level include measurable indicators such as: educational background relevant to job duties, understanding of basic accounting and reporting, ability to use the village financial system (Siskeudes), analytical thinking in financial matters, and adaptability to system updates.

Utilization of Information Technology

According to Triyono et al. (2022), the utilization of information technology in the preparation of village financial reports refers to the use of systems and technological tools to collect, manage, and present village financial data in an accurate, efficient, and transparent manner, thereby facilitating financial accountability. A key factor influencing the effective use of information technology in village financial reporting is the competence of human resources (Triyono et al. (2022)

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The dimensions of information technology utilization include indicators such as: adequate internet availability, system integration via the internet, efficient collaboration among work units, automation of tasks using financial software, accurate automatic financial recording, legal compliance in data processing, data security, and adherence to accounting reporting standards and regulations.

Quality of Financial Reports

According to Hasliani & Yusuf (2021), the quality of financial reports refers to the capability of financial statements to provide accurate, relevant, and transparent information that supports effective decision-making by stakeholders. Hidayat & Yuniawai (2020) state that the competency of village officials is crucial to maintaining high-quality government financial reporting.

Government Regulation No. 71 of 2010 outlines the criteria for assessing financial reporting quality, which include: evaluation of past financial activities, timeliness of report preparation in accordance with the reporting period, completeness of information for decision-making, honest representation of the financial condition, freedom from material misstatements and misleading content, comprehensibility for users, and systematic and logical presentation.

Based on the background and theoretical framework, the following research hypotheses are formulated:

H1 : Government Accounting Standards have a significant effect on the quality of financial reporting.
H2 : Educational Level has a significant effect on the quality of financial reporting.
H3 : Utilization of Information Technology has a significant effect on the quality of financial reporting.

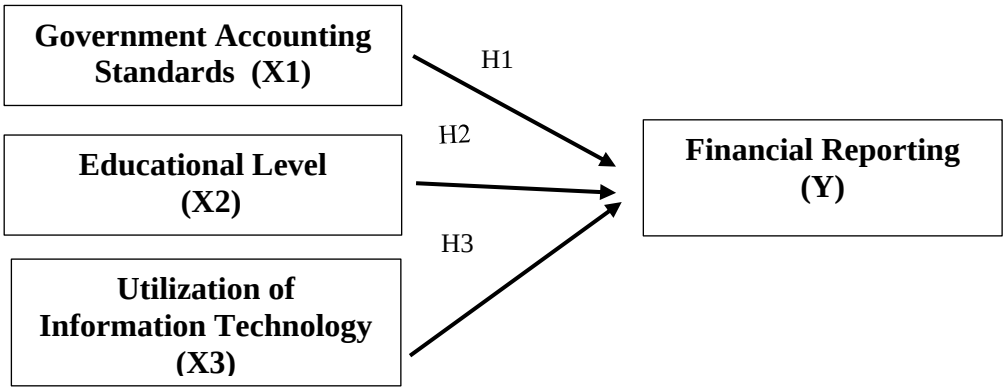

Figure 1. Research Paradigm
(Sumber: Data Processed by the Researcher, 2025)

METHODS

This study employed a quantitative research method to examine a specific population or sample using descriptive and verificative analytical approaches. The population in this study consists of all village officials in the financial department across 14 villages. The sampling was conducted using purposive sampling, selecting village employees ranging from village heads as decision-makers to staff directly involved in financial management, resulting in a total of 70 respondents.

The classical assumption tests used in this study include the normality test, multicollinearity test, heteroscedasticity test, followed by multiple linear regression analysis, coefficient of determination (R^2), and partial hypothesis testing (t-test).

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RESULTS AND DISCUSSION

Normality Test

The normality test was conducted to determine whether the dependent and independent variables in the regression model are normally distributed (Sugiyono, 2018: 72). The test was performed using the Kolmogorov–Smirnov test, histogram analysis, and P–P plot. The results of the normality test are presented in the following table:

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

			Standar Akuntansi Pemerintahan	Tingkat Pendidikan	Pemanfaatan Teknologi Informasi	Kualitas Laporan Keuangan
N			70	70	70	70
Normal Parameters[a,b]	Mean		.00	.00	.0000000	.0000000
	Std. Deviation		5.247	5.374	2.94938220	3.93379736
Most Extreme Differences	Absolute		.058	.083	.083	.063
	Positive		.058	.083	.083	.063
	Negative		-.052	-.067	-.045	-.054
Test Statistic			.058	.083	.083	.063
Asymp. Sig. (2-tailed)[c]			.200[d]	.171	.200[d]	.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.640	.125	.272	.693
	99% Confidence Interval	Lower Bound	.627	.117	.261	.681
		Upper Bound	.652	.134	.284	.704

Source: Primary data processed using SPSS V.26, 2025

Based on Table 1, the results of the normality test obtained using SPSS version 26 indicate that the Asymp. Sig values are as follows: 0.200 for the variable Government Accounting Standards (X1), 0.171 for Educational Level (X2), 0.200 for Utilization of Information Technology (X3), and 0.200 for the Quality of Financial Reports (Y). Since all Asymp. Sig values are greater than the significance level α = 0.05, it can be concluded that the data for all four variables are normally distributed. The following graphs illustrate the results of the normality test, showing a normal distribution of the residuals, including the normal histogram and the P–P plot. The histogram analysis confirms that the data distribution approximates a normal curve.

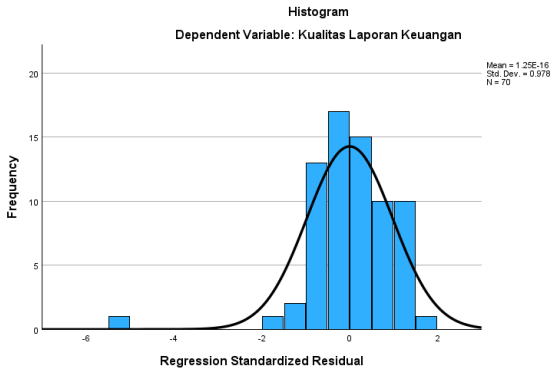

Figure 2. Histogram Graph of Data Normality Test

Source: Primary data processed using SPSS V.26, 2025

Based on Figure 2, the data show a symmetrical distribution with the highest frequency around the central value, forming a bell-shaped curve characteristic of a normal distribution. The even spread of residuals on both sides of the data center supports the assumption of normality. Therefore, it can be concluded that the data for the variable quality of financial reports meet the normality assumption required for the application of the regression model. Meanwhile, the results of the normality test based on the P–P Plot are as follows:

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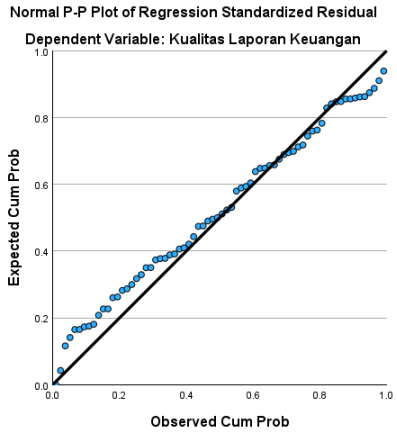

Figure 3. P–P Plot of Data Normality Test
Source: Primary data processed using SPSS V.26, 2025

Based on Figure 3, the data points show a distribution that closely follows a straight line, indicating that the data are normally distributed. The points are symmetrically distributed around the diagonal line, with only minor deviations at the ends, suggesting that there is no significant violation of the normality assumption.

Multicollinearity Test

The purpose of the multicollinearity test is to determine whether there is a correlation among the independent variables in the regression model. A regression model is considered free from multicollinearity if the Variance Inflation Factor (VIF) value is less than 10 and the tolerance value is greater than 0.10 (Sugiyono, 2018:84).

Table 2. Results of the Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-3.843	5.396		-.712	.479		
	Standar Akuntansi Pemerintahan	.325	.130	.227	2.494	.015	.865	1.156
	Tingkat Pendidikan	.825	.142	.553	5.829	<,001	.799	1.252
	Pemanfaatan Teknologi Informasi	.263	.128	.185	2.056	.044	.890	1.123

a. Dependent Variable: Kualitas Laporan Keuangan

Sumber: Data primer diolah SPSS V.26, 2025

Based on Table 2, the results of the multicollinearity test and their interpretations are as follows:

1. Government Accounting Standards (X1) has a VIF value of 1.156 and a tolerance value of 0.865. Since the VIF is less than 10 and the tolerance is greater than 0.10, it can be concluded that this variable does not exhibit significant multicollinearity issues.
2. Educational Level (X2) has a VIF value of 1.252 and a tolerance value of 0.799. The VIF value being less than 10 and the tolerance greater than 0.10 indicate that this variable is also free from significant multicollinearity problems.
3. Utilization of Information Technology (X3) has a VIF value of 1.123 and a tolerance value of 0.890. With a VIF below 10 and a tolerance above 0.10, this variable is considered free from multicollinearity issues.

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The results of the multicollinearity test indicate that the independent variables do not suffer from multicollinearity, as each variable has a VIF value below 10 and a tolerance value above 0.10. This suggests that the regression model is free from multicollinearity problems.

Heteroscedasticity Test

The heteroscedasticity test is conducted to examine whether the regression model has a consistent level of variance, that is, whether the residual values from one observation to another remain constant or vary (Sugiyono, 2018:104). The results of the heteroscedasticity test are presented using a scatterplot graph as follows:

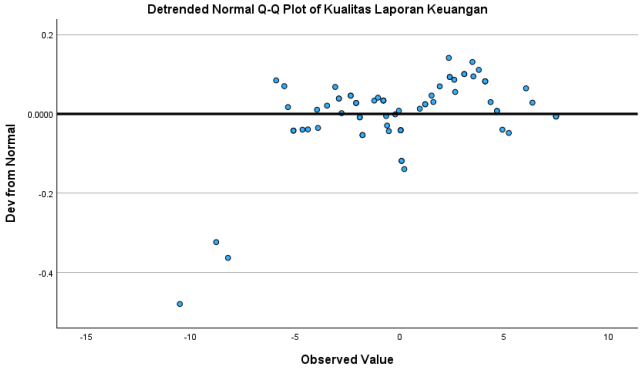

Figure 4. Heteroscedasticity Test Results Using Scatterplot

Source: Processed Primary Data, SPSS V.26, 2025

Based on Figure 4, it can be concluded that there is no indication of heteroscedasticity. The data points are randomly dispersed around the horizontal axis without forming any discernible pattern or systematic variance associated with specific observation values. Heteroscedasticity is typically indicated by a funnel-shaped distribution—either widening or narrowing—at certain observation levels; however, such a pattern is not observed in this scatterplot. Therefore, it can be inferred that the model does not exhibit any significant heteroscedasticity.

Multiple Linear Regression Analysis

The analysis in this study employs the multiple linear regression method, which is a regression model used to analyze the relationship between two or more independent variables.

Table 3. Results of Multiple Linear Regression Analysis Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-3.843	5.396		-.712	.479
	Standar Akuntansi Pemerintahan	.325	.130	.227	2.494	.015
	Tingkat Pendidikan	.825	.142	.553	5.829	<,001
	Pemanfaatan Teknologi Informasi	.263	.128	.185	2.056	.044

a. Dependent Variable: Kualitas Laporan Keuangan

Source: Processed Primary Data, SPSS V.26, 2025

Based on Table 3, the results of the multiple linear regression test yielded the following regression equation:

$$Y=-3.843 + 0.325\ X_1 + 0.825\ X_2 + 0.263\ X_3 + e$$

1. Constant (-3.843): The constant or intercept in the regression equation indicates the value of the financial report quality when all independent variables (X_1, X_2, and X_3) are equal to zero. Although

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the constant value is negative, this does not necessarily indicate a problem, as in practice, the constant often serves as a reference point for evaluating the effects of the independent variables.

2. Government Accounting Standards (X_1) has a coefficient of 0.325 with a p-value of 0.015. This coefficient indicates that for every one-unit increase in the Government Accounting Standards variable, the quality of financial reporting increases by 0.325. The p-value is less than 0.05, suggesting that this effect is statistically significant. This implies that better implementation of accounting standards contributes positively to the quality of financial reports.
3. Education Level (X_2) has a coefficient of 0.825 and a p-value of less than 0.001. This means that a one-unit increase in the Education Level variable improves the quality of financial reports by 0.825. This is a highly significant effect, indicating that higher educational attainment among financial report preparers enhances their ability to manage and compile reports in accordance with applicable standards.
4. Utilization of Information Technology (X_3) has a coefficient of 0.263 and a p-value of 0.044. A one-unit increase in the use of information technology raises the quality of financial reporting by 0.263. Since the p-value is less than 0.05, the effect is statistically significant. The use of technology in financial reporting facilitates faster and more accurate data processing, while also improving transparency and accountability.

The regression results demonstrate that all three independent variables—Government Accounting Standards, Education Level, and Utilization of Information Technology—have a significant influence on the quality of financial reporting.

Coefficient of Determination Analysis

The coefficient of determination is used to measure how much influence the independent variables have on the dependent variable in a regression model (Sugiyono, 2018:118).

Contribution of the Variable X_1: Government Accounting Standards to Y: Quality of Financial Reporting

Table 4. Coefficient of Determination Test Result for the Effect of Government Accounting Standards on Financial Reporting Quality

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.395[a]	.156	.144	3.963

a. Predictors: (Constant), Standar Akuntansi Pemerintahan

b. Dependent Variable: Kualitas Laporan Keuangan

Source: Processed Primary Data, SPSS V.26, 2025

Based on the calculation, the influence of the Government Accounting Standards variable on the quality of financial reporting is 15.6%, while the remaining 84.4% is explained by other variables not included in this model.

Contribution of Variable X_2: Education Level to Y: Quality of Financial Reporting

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Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.680[a]	.462	.454	3.165

a. Predictors: (Constant), Tingkat Pendidikan

b. Dependent Variable: Kualitas Laporan Keuangan

Source: Processed Primary Data, SPSS V.26, 2025

Based on the calculation, the influence of the Education Level variable on the quality of financial reporting is 46.2%, while the remaining 53.8% is explained by other variables not included in this model.

Contribution of Variable X_3: Utilization of Information Technology to Y: Quality of Financial Reporting

Table 6. Coefficient of Determination Test Result for the Effect of Utilization of Information Technology on Financial Reporting Quality

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.326[a]	.106	.093	4.078

a. Predictors: (Constant), Pemanfaatan Teknologi Informasi

b. Dependent Variable: Kualitas Laporan Keuangan

Source: Processed Primary Data, SPSS V.26, 2025

Based on the calculation, the effect of the Utilization of Information Technology variable on the quality of financial reporting is 10.6%, while the remaining 89.4% is explained by other variables not included in this model.

Hypothesis Testing

The purpose of the t-test in this study is to determine whether there is a significant effect of the independent variables on the dependent variable. The t-test is conducted by comparing the t-statistic (t_calculated) with the t-table value at a 5% significance level (α = 0.05), with degrees of freedom (df) = n – 2.

Tabel 7. Hasil Uji Analisis Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-3.843	5.396		-.712	.479
	Standar Akuntansi Pemerintahan	.325	.130	.227	2.494	.015
	Tingkat Pendidikan	.825	.142	.553	5.829	<,001
	Pemanfaatan Teknologi Informasi	.263	.128	.185	2.056	.044

a. Dependent Variable: Kualitas Laporan Keuangan

Sumber: Data primer diolah SPSS V.26, 2025

The Effect of Government Accounting Standards on the Quality of Financial Reporting

Based on the research findings, the t-statistic value (2.494) is greater than the t-table value (1.995), indicating that the null hypothesis (H_o) is rejected and the alternative hypothesis (H_a) is accepted. Government accounting standards have a significant influence on the quality of financial reporting. This variable shows a relevant relationship within the tested regression model. Proper implementation of

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accounting standards enhances the quality of financial reports by providing clear and standardized guidelines.

These findings are consistent with the studies of Rachman & Amelia (2023), Ikyarti & Aprila (2019), and Jauhari & Hazisma (2021), which show that the application of government accounting standards significantly affects the quality of financial reporting in village governments. It can be understood from these findings that the proper implementation of accounting standards not only guides better financial management but also improves accountability and transparency. Enhanced financial report quality will ultimately increase public trust in the performance of village governments. Consistency in applying such standards supports the realization of good governance (Rahayu & Prabowo, 2021).

Government accounting standards significantly influence the quality of financial reporting in Kertajati District, as the majority of respondents rated the application of accounting standards in their operational reporting as highly effective.

The Effect of Education Level on the Quality of Financial Reporting

The research results show that the t-statistic value (5.829) is much greater than the t-table value (1.995), which means the null hypothesis (H_o) is rejected and the alternative hypothesis (H_a) is accepted. Education level exerts a strong influence on the quality of financial reporting. This variable exhibits a relevant relationship within the tested regression model. This indicates that a higher level of education contributes significantly to improving the accuracy and credibility of financial reports. The higher the education level, the better the ability to understand and apply complex financial concepts. These results are in line with the studies by Sinaga & Hutagaol (2020), which found that higher education significantly contributes to financial report quality, particularly in the public sector. Similarly, Wibowo & Suryani (2023) also found that higher education levels are closely linked with improved financial reporting quality in village governments.

This study reveals that adequate formal education enables personnel to understand and manage the information technology used in village financial reporting. Findings indicate that a bachelor's degree (S1) significantly enhances the technical skills required for managing village finances. The knowledge and skills of village officials facilitate the use of the Siskeudes application more effectively and efficiently, supporting the conclusion that education level influences financial reporting quality.

The Effect of Information Technology Utilization on the Quality of Financial Reporting

According to the study, the t-statistic value (2.056) is slightly higher than the t-table value (1.995), thus the null hypothesis (H_o) is rejected and the alternative hypothesis (H_a) is accepted. Utilization of information technology has a significant influence on the quality of financial reporting. This variable also shows a relevant relationship within the regression model. These findings are consistent with the study by Puspita & Srai (2019), which demonstrated that information technology utilization affects the quality of financial reports in the public sector. The study also noted that the use of well-integrated information systems can enhance the accuracy and timeliness of financial reporting.

It is evident that proper use of information technology contributes significantly to producing high-quality financial reports. Appropriate software and information systems support faster and more accurate data processing, accelerating the preparation of more reliable financial statements. In Kertajati District, the availability of adequate internet infrastructure has enabled smoother operations and more efficient and accurate financial reporting. Strong technological infrastructure facilitates real-time transaction recording, positively affecting the accuracy of reported data.

CONCLUSION

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The study results indicate that Government Accounting Standards, Education Level, and Utilization of Information Technology significantly influence the quality of financial reporting. Well-implemented accounting standards improve the accuracy and transparency of village financial reporting. A higher level of education among village officials contributes to improved technical capabilities in preparing reliable financial reports. Optimal utilization of information technology supports efficiency and accuracy in village financial management, particularly through systems such as Siskeudes. This study contributes theoretically by strengthening the linkage between human resource competence, accounting regulatory standards, and information technology in improving public sector financial reporting quality.

The practical implications highlight the importance of enhancing network infrastructure, technology training, and human resource quality in village financial management. The limitation of this research lies in its geographical scope, which only includes villages in Kertajati District, and it has not explored other relevant variables such as internal control or organizational culture. Future research is recommended to expand the coverage area and develop new theoretical models that incorporate more dimensions for analyzing the quality of village government financial reporting.

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