

THE INFLUENCE OF SUPERVISION, LEVEL OF EDUCATION AND TRAINING ON THE QUALITY OF VILLAGE GOVERNMENT ACCOUNTABILITY REPORTS IN ACEH UTARA DISTRICT

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ABSTRACT

This study aims to determine the effect of supervision, level of education and training on the quality of village government accountability reports in Aceh Utara District. The population in this study were villages in Aceh Utara districts totaling 852 villages from 27 sub-district with 267 respondents represented by the Village Head, Village Secretary and Village Treasurer. The data collection process was carried out by distributing questionnaires directly or through the community. The sampling technique used probability sampling, namely simple random sampling so that a sample of 89 villages was obtained. The analytical method used is multiple linear regression with the SPSS version 26 application. The results show that: 1) supervision has a positive effect on the quality of village government accountability reports, 2) education level has no effect on the quality of village government accountability reports, 3) training has a positive effect on the quality of the village government of Aceh Utara District. Thus, proving that supervision and training can influence the quality of village government accountability reports..

Keywords: Supervision, Level of Education, Training, and Quality of Village Government Accountability Reports.

1. INTRODUCTION

The village government, in carrying out its administration, is obliged to report and account for every budget used for the benefit of the village community. In fulfilling its accountability, the village government must prepare an accountability report in the form of a financial report (Farida, 2018). An accountability report is a report made in the framework of accountability for the realization of budget absorption or the results of implementing programs and activities as a whole (Sarah Hasibuan, 2020). In articles 68 and 69 of the 2018 Permendagri, a financial accountability report is submitted by the village head by submitting a report on the implementation of the APBDes to the Regent/Mayor through the Camat. Accountability is submitted to the Regent/Mayor no later than 3 months after the end of the fiscal year. Stipulated by Village Regulation (Perdes) accompanied by: APBDes Realization reports, notes on financial reports, activity realization reports, consolidation reports, reports on changes to budget balances, and a list of sectoral programs and other programs entering the village. In its preparation, village financial reports are basically guided by Permendagri No. 113 of 2014. In this regulation it is stated that village finances are managed by the Village Head who is assisted by the Village Finance Technical Implementer (PTKD) in carrying out village financial management. PTKD includes the secretary and other village officials, including the treasurer who is elected based on the decision of the village head. Therefore, the village head must properly and correctly understand the management of village

funds.

(Fanani, 2009), states that the quality of financial reports is closely related to the performance of an organization. The quality of financial reports is an important element in assessing the accountability carried out by the budget manager. In addition, the BPD also needs to supervise the preparation of village financial reports. According to (Anugriany, et al, 2017), supervision is the process of monitoring activities to ensure that the activities are carried out in a directed manner and lead to the achievement of the planned goals by conducting assessments and taking actions that support the achievement of the expected results.

Educational factors also affect a quality of financial reports. According to (Hasibuan, 2010), the level of education is a long-term process that uses systematic and organized procedures, in which the managerial workforce learns general conceptual and theoretical knowledge. The phenomenon of irregularities in the village budget. Where the reported financial accountability report data is not appropriate. Based on BPK findings, 3 suspects were found in the case, one Village Head and 2 Treasurers. From this it can be concluded that there is still weak supervision of the preparation of accountability financial reports in the Village of North Aceh District. This is the responsibility of the government so that there is conformity between the report and the budget used. According to (Muzahid, 2014), to overcome the low education level of village officials, an agency or a government should provide training to every actor making financial reports. In essence, training activities need to be carried out by a company or organization with the aim of increasing employee skills and knowledge.

2. LITERATURE

Agency Theory

According to (Jensen and Meckling, 1976), agency correlation is a form of contract in which one or more principals (owners) hire another person (agent) to perform some services for their benefit by delegating some authority to make decisions to the agent. The separation of ownership and control causes management (agent) to act contrary to the wishes of the principal. In accordance with its development, agency theory can also be used in the public sector. The agency theory holds that the village government as an agent for the community will act according to their own interests. According to (Ismail, et al, 2016), in government in Indonesia, consciously or not, agency theory has actually been practiced. In public sector organizations what is meant by principals are the people and government agents, in this case the village head and other village apparatus. The linkage of agency theory in this study can be seen through the relationship between the village government (agent) and the community (principals). This relationship creates a contract between the community and the village government, namely the village apparatus. Where the village government has the responsibility to report its financial reports properly so that they can be used for decision making. This contractual relationship allows the emergence of a conflict of interest between the community and the village government (Arifin, 2005). In this case the village government has a big responsibility in reporting the accountability report.

The process and management of village funds requires strict supervision which aims to ensure that the implementation of village fund management can be carried out effectively and efficiently and there are no deviations (Umaira and Adnan, 2019). Community participation also strengthens accountability (Devas, & Grant, 2003). Study regarding village funds has performed by various

researchers, both in Indonesia and abroad Pham & Lensink (2007) stated that the village fund applied in Thailand is focus on practice borrowing. The implementation of village funds in Thailand is effective steps for increase financial assets in rural areas Actor giver loan in study the rated important, thing this caused maker decision in determine step credit segmented rural areas to fit the target with poor people in need empowerment (Hermes & Lensink, 2007). Village fund push asset growth, help smoothness consumption community, make it easy mobility work and reduce dependency to creditor (Kaboski & Townsend, 2005). Participation is carried out starting from evaluation to reporting as an accountability mechanism. Wafirotin & Septivastuti, (2019).

Accountability Report Quality

Permendagri Number 20 of 2018, discusses the quality of village government financial accountability reports which are a form of an activity carried out by the village government to convey matters related to the results of work that has been carried out during a certain period which includes all aspects related to the provision and delivery of information as a form of implementation and responsibility for the duties and authority given. The quality of these financial reports can later improve the quality of information presented in financial reports (Modo et al, 2016). A financial report can be said to be of high quality if it meets the qualitative characteristics of financial reports as stated in the Governmental Accounting Conceptual Framework (Government Regulation Number 71 of 2010), including relevant, reliable, comparable and understandable. Based on Permendagri Number 20 of 2018, regarding village financial management, the quality of financial accountability reports produced by the village government can be measured using indicators: timeliness, compliance with regulations, report completeness and understandability.

Supervision

According to (Julitriarsa, 2011), supervision is an action taken to find out the results of implementation, errors, failures, to then be corrected and prevent the recurrence of these mistakes, and to ensure that their implementation does not differ from the plans previously set. Supervision according to (Kadarisman, 2015), is a form of one of the management functions which is an uninterrupted process to ensure that the implementation of duties, functions and authorities does not deviate from the rules that have been set in order to achieve the goals of an organization. According to (Fahmi, 2014), supervision is an organization's way of realizing effective and efficient performance and more supporting the realization of the vision and mission of an organization. Supervision according to (Handoko, 2009), is measured using the following indicators: a. stipulation of implementation standards, b. work measurement, c. performance appraisal, and d. corrective action.

Education Level

The level of education according to (Lestari, 2016), is an activity carried out by a person in developing abilities, attitudes, and forms of behavior, both for future life where through a certain organization or not organized. According to (Hafini, 2017), the level of education is very necessary in work creativity, because without the provision of education people will not easily understand and learn new things in their work. Employees who have a high level of education will have emotional maturity and better intellectual abilities compared to employees who only have lower

education so that the higher a person's education level, the better the level of creativity and the better the work produced. The purpose of education according to (Soekidjo, 2003), is to instill knowledge/understanding, opinions and concepts, change attitudes and perceptions and instill new behavior/habits. According to (Tirtarahardja, 2018), education level can be measured using indicators: 1) educational grades and 2) suitability of majors.

Training

According to (Mathis Robert, 2002), training is a process by which people achieve certain abilities to help achieve organizational goals. Therefore, this process is tied to various organizational goals, training can be viewed narrowly or broadly. To a limited extent, training provides employees with specific and identifiable knowledge and skills used in their current jobs. According to (Muzahid, 2014), in essence training activities need to be carried out by a company or organization with the aim of increasing employee skills and knowledge. Many experts argue about the meaning, purpose and benefits of training. But from these various opinions, in principle, they are not much different. Meanwhile, according to (Sari, 2018: 101), training is all efforts to provide obtaining, improving, and maintaining work skills, results of goods issued, attitudes, and ethics at a certain level of ability and skill, in accordance with the standards and qualifications of positions and jobs. According to (Wahyuningsih, 2019: 6), training can be measured using the following indicators: 1) training objectives, 2) training materials, 3) training methods, 4) trainer qualifications.

3. METHOD

This research is a type of quantitative research. Primary data is the type of data used with data collection techniques using the questionnaire method which is a detail that contains a series of statements about the field or problem to be studied (Cholid, N., 2017: 76). The population used in this study were villages in North Aceh District, totaling 852 villages. From this population, 89 villages were taken as a sample using the probability sampling technique, namely simple random sampling using the Slovin formula with a total of 267 respondents represented by the Village Head, Village Secretary (Village Coordinator), and Village Treasurer (Village Operator).

4. RESULT

Research Respondent Characteristics

The quality of the respondents in this study included gender, position, class, age, and last education. The quality of the respondents can be seen more clearly in Table 1.

Table 1. Research Respondent Characteristic

No	Respondent characteristic	Amount	Percentage
1	Sex		
	Female	6	2,2%
	Male	261	97,8%
	Total	267	100%
2	Position		
	Village head	89	33,3%
	Village secretary	89	33,3%
	Village treasurer	89	33,3%
	Total	267	100%
3	Age		
	<30 years	31	11,6%
	31 – 40 years	84	31,5%
	41 – 50 years	111	41,6%
	>50 years	41	15,4%
	Total	267	100%
3	Last education level		
	Highschool	180	67,4%
	Diploma	29	10,9%
	Bachelor	58	21,7%
	Magister	-	-
	Doctoral	-	-
	Total	267	100%

Source: data processed (2023)

Validity Test Result

By looking at the experimental results from table 2 it can be realized that all questions in an exploratory poll should be substantial. This can be shown by looking at the correlation value which is greater than the r table value (N = 267) of 0.1199. In line with this, because all the questions asked are valid, these questions can be used for research.

Table 2. Validity Test Result

No	Variable	(Rtable)	Average Correlation Coefficient (Rcount)	Info.
1	Surveillance (X1)	0,1199	0,504	Valid
2	Education Level (X2)	0,1199	0,578	Valid
3	Training (X3)	0,1199	0,540	Valid
4	Quality of Village Government Accountability Report (Y)	0,1199	0,470	Valid

Source: data processed (2023)

Reliability test result

The reliability test results showed that Cronbach's alpha coefficient for each variable, including the supervisory variable was 0.636, the education level variable was 0.607, the training variable was 0.735, and the quality variable of the accountability report the village government is 0.677. Thus, on the basis of Cronbach's alpha coefficient each variable is above 0.60, then all variables are said to be reliable for use in research. As seen in the following table 3.

Table 3. Reliability Test Result

No	Variable	Number of Items Pertanyaan	Cronbach's alpha	Ket.
1	Surveillance (X1)	9	0,636	Reliable
2	Education level (X2)	6	0,607	Reliable
3	Training (X3)	10	0,735	Reliable
4	Quality of Government Accountability Reports Village (Y)	9	0,677	Reliable

Classical Assumption Test Results

Normality Test Result

The normality test can be seen using the normal probability plot graph, if the points or distribution of data on the graph forms a straight-line pattern or follows the diagonal line, then the data is normally distributed. The results of the normality test in this study are shown in Figure 1.

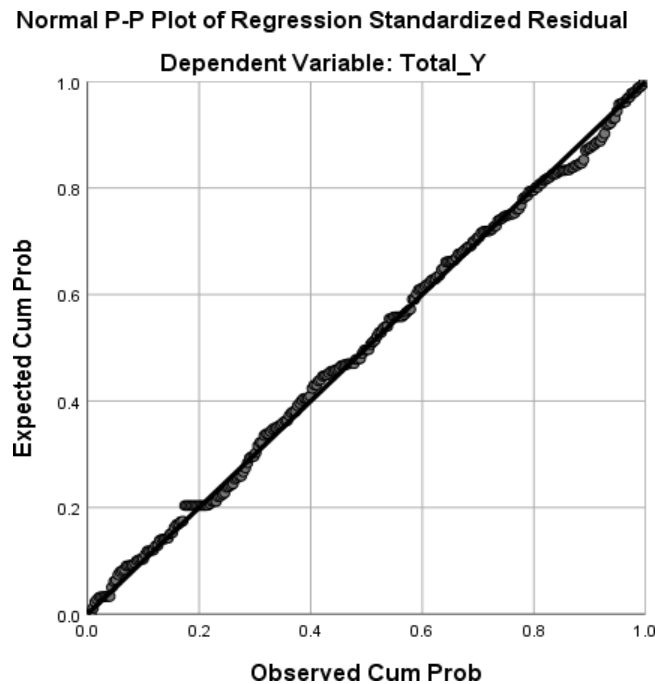


Figure 1. Normality Test

It can be seen in Figure 1. where in the normal probability plot graph that the scattered data (points) follow the diagonal line which means that the residual data is normally distributed and the regression model has fulfilled the normality assumption.

Multicollinearity Test Results

Based on the data contained in Table 4 below, the tolerance and VIF values contained in the supervisory variables were $0.883 > 0.10$ and $1.133 < 10$, Education Level of $0.936 > 0.10$ and $1.068 < 10$, Training of $0.941 > 0.10$ and $1.063 < 10$. From these results, it can be concluded that there is no multicollinearity between independent variables.

Table 4. Multicollinearity Test Results

Mode	Collinearity
1	Statistics

		Tolerance	VIF
1	(Constant)		
	Supervision	,883	1,133
	Education level	,936	1,068
	Training	,941	1,063

Source: Data processed (2023)

Heteroscedasticity Test Result

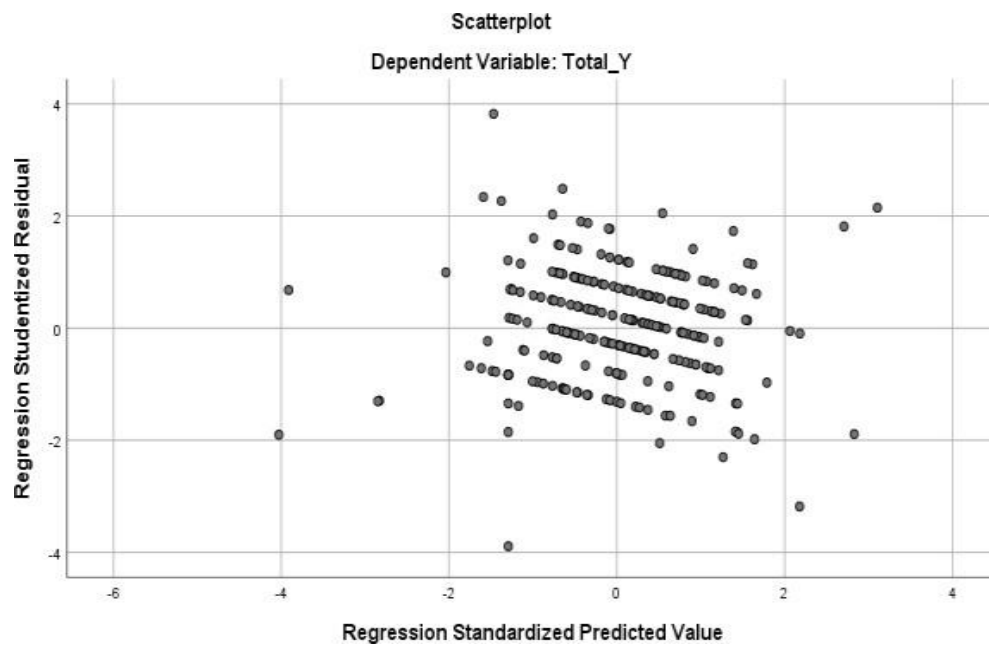


Figure 2 Heteroscedasticity Test

Based on Figure 2, it can be seen that the points do not form a clear pattern and spread above and below the number 0 on the Y axis.

Results of Multiple Linear Regression Analysis

The results of multiple linear regression testing can be seen in Table 5 below:

Table 5. Results of Linear Regression Analysis

Model	Unstandardized Coefficients	Standardize d	t	Itself.
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			Coefficients		
	B	Std. Error	Beta		
(Constant)	24,198	2,516		9,618	,000
Supervision	,218	,053	,253	4,113	,000
Education level	,018	,057	,019	,327	,744
Training	,129	,042	,183	3,071	,002

Source: Data processed (2023)

Based on the statistical calculations that have been presented in Table 5, the results of the multiple linear regression equation are as follows:

$$Y = 24.198 + 0.218X_1 + 0.018X_2 + 0.129X_3 + \epsilon$$

So, from the table above it can be concluded that the value:

- a) The variable quality of the accountability report was 24,198. This means that without being influenced by supervisory variables, education and training levels, the quality value of the Village Government accountability report is 24,198. Or in other words, if the supervisory variable, level of education and training is 0, then the quality value of the accountability report is 24,198.
- b). The supervisory variable has a positive regression coefficient value of 0.218. This value means that every increase in one supervisory unit will result in an increase in the variable quality of the accountability report by 0.218 or 21.8%.
- c). The education level variable has a positive regression coefficient value of 0.018. This value means that every increase in one unit of education level will result in an increase in the variable quality of accountability reports by 0.018 or 1.8%.
- d) The training variable has a positive regression coefficient value of 0.129. This value means that every increase in one training unit will result in an increase in the variable quality of accountability reports by 0.129 or 12.9%.

Hypothesis Testing Results

Test Results of Coefficient of Determination (R²)

The consequences of the coefficient of certainty (R²) test should be seen in Table 6 below in full.

Table 6. Test Results of Coefficient of Determination (R²)

Model Summary dan ANOVA					
Model	R	R Square	Adjusted R Square	F	Itself
1	,822 _a	,676	,665	2,52460	,000 _b

Source: Data processed (2023)

From Table 6, it is known that the R square value is $0.676 \times 100 = 67.6\%$. This means that the variables Supervision, Level of Education and Training are able to explain the variable Quality of Village Government Accountability Reports, which is 67.6%. While the remaining 32.4% was explained by other variables outside the variables of this study.

Simultaneous Significance Test Results (F-Test)

Table 7. Simultaneous Significance Test Results (F-Test)

Model	Sum Of Squares	df	Mean Square	F	Itself
Regression	143,426	3	47,809	12,286	.000 ^b
Residual	1023,428	263	3,891		
Total	1166,854	266			

Source : Data Processed (2023)

Based on table 7, the F value of the table in this study is 2.40 with the number of respondents 267. Based on the results of the F test, F_{count} value of 12.286 is obtained which is greater than the F_{table} value 2.40. The value of sig. is 0.000 less than the defined significance value of 0.05. This means that the variables Supervision, Level of Education and Training together affect the Quality of Village Government Accountability Reports.

Partial Significance Test Results (t-Test)

Table 8. Partial Significance Test Results (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
(Constant)	24.198	2.516		9.618	.000
Supervision	.218	.053	.253	4.113	.000
Education Level	.018	.057	.019	.327	.744

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
Training	.129	.042	.183	3.071	.002

Source : Data Processed (2023)

Based on table 8 above, several things can be concluded related to partial testing, namely:

1. In the results of the statistical test, it can be seen that the t_{count} value for the Supervision variable is 4.113 and the table t value is 1.662. Thus, due to the value of $t_{count} > t_{table}$ and the value of sig. of 0.000 which is smaller than 0.05. Therefore, supervision affects the quality of the Village Government Accountability Report of North Aceh Regency.
2. In the results of the tests that have been done, it can be seen that the calculated t value for the Education Level variable is 0.327 and the table t value is 1.662. Thus, due to the t_{count} value, $< t_{table}$ and the sig. value of 0.327, which is greater than 0.05. Therefore, the level of education does not affect the quality of the Village Government Accountability Report of North Aceh Regency.
3. In the results of previous statistical testing, it can be seen that the t_{count} value for the Training variable is 3.071 and the t_{table} value is 1.662. Thus, due to the value of $t_{count} > t_{table}$ and the value of sig. of 0.000 which is smaller than 0.05. Therefore, the training affects the quality of the Village Government Accountability Report of North Aceh Regency.

5. CONCLUSION

From the discussion above, several conclusions can be drawn from the study, namely:

- Supervision, level of education and training together affect the quality of financial statements of the village government of North Aceh Regency.
- Supervision affects the quality of village government accountability reports in North Aceh Regency.
- The level of education has no effect on the quality of village government accountability reports in North Aceh Regency.
- The training affects the quality of village government accountability reports in North Aceh Regency.

This study has several limitations, including: *first*, the variables used are still lacking to represent the study. *Second*, respondents only came from one region, namely North Aceh Regency. *Third*, it is uncertain whether the respondent has answered honestly and earnestly. *Fourth*, the survey was only conducted using questionnaires not equipped with direct interviews with respondents. The suggestions from this study are expected for further researchers to be able to add several other variables that have suspicions that can affect the quality of village government accountability reports, so that they can see further what factors can affect the quality of village government accountability reports. The results of this study are expected to be taken into consideration in reporting Village Government accountability reports so that they have good quality in accordance

with standards. In addition, it is also expected that the village apparatus is placed according to the level of education and work done.

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