

The Effect of Transparency and Accountability on The Quality of Village Financial Reports (Empirical Study in Paseh District, Sumedang District)

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Abstract: This research aims to determine the influence of transparency and accountability on the quality of village financial reports in Paseh District, Sumedang Regency. The case study in this research is a village official who is tasked with managing village financial reports. The method in this research uses quantitative research methods with survey methods. Data collection was carried out using a cluster random sampling technique by distributing questionnaires to 72 respondents as a sample. The data analysis techniques used in this research are normality test, multiple linear regression test, partial correlation test, coefficient of determination test, hypothesis test t test (partially), f test (simultaneously) using the IBM SPSS Version 25 program. Research Results These are: (1) Transparency has a positive and significant effect on the Quality of Village Financial Reports, with a regression coefficient of 0.323, a Determination Coefficient of 0.351 or 35.1%, a value of $t\text{-count} > t\text{-table}$ ($2.487 > 1.66724$) with a value significant $0.015 < 0.05$. (2) Accountability has a positive and significant effect on the Quality of Village Financial Reports, with a regression coefficient of 0.472, a Determination Coefficient value of 0.427 or 42.7%, a $t\text{-count} > t\text{-table}$ value ($4.018 > 1.66724$) with a significant value of $0.000 < 0.05$. (3) Transparency and Accountability have a positive and significant effect on the Quality of Village Financial Reports. With a Determination value of 0.466 or 46.6% and with a $F\text{-count} > F\text{-table}$ value ($32.023 > 3.98$) with a significant value of $0.000 < 0.05$, this means that the influence of Transparency and Accountability has a significant positive effect on the Quality of Village Financial Reports in Paseh District, Sumedang Regency.

INTRODUCTION

Regional Development is part of national development which is carried out based on the principle of regional autonomy and regulation of national resources which provides opportunities for increasing democratic regional performance to improve community welfare, (Undang-Undang No. 23 Tahun 2014 tentang Pemerintahan Daerah), dan (Undang-Undang No. 25 Tahun 2004 tentang Sistem Perencanaan Pembangunan Nasional). Efforts made as a step to improve

community welfare are that development must focus on equitable development throughout the region by developing peripheral areas, namely by strengthening villages which are organized for the benefit of the community. The Indonesian government has placed villages as the spearhead of development and improving community welfare. Villages are given adequate authority and financial resources to be able to manage their potential in order to improve the economy and community welfare (Undang-Undang No. 6 Tahun 2014 tentang Desa). Village Development is the entire process of a series of efforts carried out in the village environment with the aim of improving the standard of living of village communities and increasing welfare in the village (Undang-Undang No. 6 Tahun 2014 tentang Desa, khususnya pada Pasal 78). Village development with its various problems is development that takes place in the common interest. The aim of village development is to improve community welfare directly or indirectly, namely the foundations of solid development for regional development and national development.

The Village Revenue and Expenditure Budget (APBDes) is the responsibility of village management stakeholders to provide information about all village activities and activities to the community and government regarding the management of village funds and implementation in the form of program plans financed with village money, (Undang-Undang No. 6 Tahun 2014 tentang Desa) serta (Peraturan Menteri Dalam Negeri No. 113 Tahun 2014 tentang Pengelolaan Keuangan Desa). The Village Revenue and Expenditure Budget (APBDes) as part of village finances in (Peraturan Menteri Dalam Negeri Nomor 20 tahun 2018 tentang Pengelolaan keuangan Desa) is the annual financial plan of the Village government and the Village Consultative Body (BPD) which is determined by Village Regulations which consists of income, expenditure and financing. APBDes management in Permendagri Nomor 20 tahun 2018 tentang Pengelolaan Keuangan Desa, consists of planning, implementation, administration, reporting and accountability activities.

Sumedang Regency, as a district in Indonesia, has and obtains the same rights according to these laws and regulations. Sumedang Regency receives a village budget from the central government of Rp. 270.1 billion which will be allocated to 270 villages in Sumedang Regency, one of which is the villages in Paseh District (2024 Sumedang Regency APBD Document). The following is a table of the Village Fund Budget in Paseh District, from 2023 to 2024 :

Table 1. Details of the Village Revenue and Expenditure Budget (APBDes)
Paseh District, Sumedang Regency for 2023 – 2024

Year 2023					
No	Village Name	Income	Cost	Surplus/ (Defisit)	Financing
1	Bongkok	2.196.885.000	2.396.418.783	(199.5333.783)	199.533.783
2	Cijambe	1.687.060.000	1.694.363.755	(97.303.755)	7.303.755
3	Padanaan	1.653.100.544	1.661.207.043	(8.106.499)	8.106.499
4	Pasireungit	1.661.397.000	1.670.425.290	(9.028.290)	9.028.290
5	Haurkuning	1.578.203.000	1.578.203.000	0,00	68.487
6	Citepok	1.478.375.084	1.49.1847.113	(13.472.029)	13.472.029
7	Legok Kaler	1.750.204.500	1.874.423.235	(124.218.735)	2.395.536.235
8	Legok Kidul	1.663.560.231	1.585.510.231	78.050.000	78.050.000
9	Paseh Kaler	2.288.486.000	2.301.160.059	(12.674.059)	12.674.059
10	Paseh Kidul	1.466.756.000	1.466.756.000	0,00	0,00
	Jumlah	17.424.027.359	17.720.314.509	(191.679.640)	

Year 2024					
No	Village Name	Income	Cost	Surplus/ (Defisit)	Financing
1	Bongkok	1.750.287.500	1.750.287.500	45.000.000	(45.000.000)
2	Cijambe	1.579.480.000	1.514.713.356	64.766.664	(64.766.644)
3	Padanaan	1.744.960.000	1.694.960.000	50.000.000	(50.000.000)
4	Pasireungit	1.574.290.000	1.536.692.086	37.597.914	(37.597.914)
5	Haurkuning	1.605.353.000	1.605.665.812	(312.812)	312.812
6	Citepok	1.773.385.000	1.760.596.083	12.788.917	(12.788.917)
7	Legok Kaler	1.814.420.000	2.768.551.415	(954.131.415)	2.225.447.915
8	Legok Kidul	1.779.603.000	1.659.765.834	119.837.166	(119.837.166)
9	Paseh Kaler	2.907.909.077	2.838.631.077	69.278.000	(69.278.000)
10	Paseh Kidul	1.528.477.000	1.521.140.670	7.336.330	(7.336.330)
	Jumlah	18.058.164.577	18.651.003.833	(547.839.236)	

Source: Paseh District Management Data, 2024

From the details of the Village Revenue and Expenditure Budget (APBDes), villages have the authority to regulate and manage community interests. With the large village budget provided by the government, it is necessary to have proper Village Financial Management. This must be in accordance with Undang – undang Nomor 6 Tahun 2014 tentang Desa. Undang-undang Nomor 6 Tahun 2014 Tentang Desa. Undang – undang Nomor 6 Tahun 2014 tentang Desa. Undang-undang Nomor 6 Tahun 2014 Tentang Desa, a village is a regional unit that has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia . With the existence of this village law, it is hoped that village governments will become independent, professional, effective, efficient, open and responsible in efforts to improve public services and overcome development gaps in order to accelerate the realization of general welfare.

In managing village finances, the Village Head is assisted by village officials or can be called Village Financial Management Technical Implementers (PTPKD). Village Financial Management is managed within 1 budget year, namely from January 1 to December 31. An organization is required to be able to manage village finances well and provide accountable financial reports. The reporting procedures that must be carried out by village heads are regulated in Minister of Home Affairs Permendagri Nomor 113 Tahun 2014 Pasal 37 tentang pelaporan dan pasal 38 tentang pertanggungjawaban. The village head has the obligation to submit a report on the implementation of the APBDes to the Regent every semester of the current year. Financial reporting helps fulfill the government's obligation to be publicly responsible. Some of the benefits of financial reports include as a means of controlling the possibility of misuse or misappropriation of economic resources owned by the village.

Financial reports are prepared as a form of providing information regarding financial position, from an internal perspective financial reports are a tool for controlling and evaluating the performance of the government and local government work units to villages which must make financial reports as proof of having carried out various financial transactions that must be accounted for, while seen from The external side of financial reports is a form of accountability of the Village Head to the general public or the wider community. Mardiasmo in Mikael Edowai (2021:35) states that transparency means openness in providing information without anything

being kept secret by the management to stakeholders. In the sense that the village government is obliged to provide the required information, both financial and other information that will be used for making social economic and political decisions to interested parties.

Table 2. Transparency Publication Form

No	Village Name	Village Finance Banner
1.	Bongkok	v
2.	Cijambe	v
3.	Padanaan	v
4.	Pasireungit	x
5.	Haurkuning	x
6.	Citepok	x
7.	Legok Kaler	x
8.	Legok Kidul	v
9.	Paseh Kaler	x
10.	Paseh Kidul	v

Source: Data from observations in the village of Paseh District, 2024

Based on table. 2 above, it can be seen that there are still several villages that do not provide media for conveying information to the community. There is no transparency regarding village financial reports to the community. In fact, according to Law Number 6 of 2014 concerning Villages, villages should provide a medium for conveying information to the community. For example, by using a banner, regarding the APBDesa that has been implemented, this aims to ensure that the public can find out about the APBDesa, not just the village head and his staff. Apart from transparency, there must also be accountability by the village government for everything related to village financial management or the allocation of village funds to the community. Mahmudi Mikael Edowai (2021:19) states that accountability is the government's obligation to manage resources, report and disclose all activities and activities related to the use of public resources to the benefit provider (principal).

Table 3. Physical Data for Village Development 2023 in Paseh District

No	Village Name	Village Development	Information
1.	Bongkok	100%	Realized
2.	Cijambe	100%	Realized
3.	Padanaan	100%	Realized
4.	Pasireungit	100%	Realized
5.	Haurkuning	-	Does not provide development data
6.	Citepok	100%	Realized
7.	Legok Kaler	100%	Realized
8.	Legok Kidul	100%	Realized
9.	Paseh Kaler	100%	Realized
10.	Paseh Kidul	83,3%	Not Realized

Source : Observation result in the village of Paseh District, 2024

Based on table 3 above, it can be seen that there is a discrepancy between targets and program achievements, there are still work programs that have not been realized in 2023, namely in Paseh Kidul Village where the physical development of the village has only reached 83,3%, which is

not in accordance with the planned target. This means that the accountability of the village apparatus' work program is still not optimal. Rosemary Elsy (2016:49) states that the quality of financial reports is a normative measure that needs to be realized in accounting information so that it can fulfill its objectives. Quality village government financial reports show that the village head and financial management apparatus are responsible in accordance with the authority that has been given in carrying out their responsibilities for managing the organization. In other words, the quality of village government financial reports is greatly influenced by the quality of the village apparatus itself.

Based on the description above, researchers are interested in conducting research with the title : The Effect of Transparency and Accountability on the Quality of Village Financial Reports (Empirical Study in Paseh District, Sumedang Regency). The objectives of this research are as follows : 1) How does transparency affect the quality of village financial reports?, 2) How does accountability affect the quality of village financial reports?, 3) What is the effect of accountability and transparency on the quality of village financial reports?.

LITERATURE REVIEW

Quality of Financial Reports

The financial reports is a structured report regarding the regional financial position and transactions carried out by a reporting entity (PP No. 71 of 2010). According to Minister of Home Affairs Regulation No. 13 of 2006 " Regional Financial Reports Constitute All Regional Rights and Obligations in the Context of Regional Government Administration which can be valued in money, including all forms of wealth related to the regional right obligations". Then Scott and Schroeder et. Al (2020). in the clean surplus theory, states the company values depends on the quality of the accounting information displayed in the financial reports. Accurate and reliable information helps investors make better decisions. Furthermore, according to the CFA Institute in the 2024 Financial Reporting and Analysis curriculum, it states that quality financial reports must provide information that is useful for assessing the company's performance and future prospects. These qualities include accuracy, relevance, and a truthful representation of the company's economic activities. In addition, the quality of financial reports also includes the quality of reported results, such as profits and cash flows, which must reflect actual economic conditions and be able to be maintained in the future. Furthermore, Jonas and Balanchett in Fadillah Amin, (2019: 156), stated that the quality of financial reports is information that is complete and transparent, understandable and designed not to mislead users.

Based on the definitions above, it can be concluded that the quality of a financial report is a detailed report regarding the contents of the financial report that can be understood and can be accounted for in its correctness. Financial report quality has several different perspectives, but there are some similarities in its definition. In general, the quality of financial reports is defined as the report's ability to provide relevant and representative information regarding the company's financial condition and performance.

Transparency

The concept of transparency in this research is open access for the community to obtain information regarding planning, implementation, supervision and accountability of village finances. This is based on the opinion of several experts, namely Joseph Stiglitz, (2012) in his book *The Price of Inequality*, defines transparency as the openness and accessibility of information that allows the public to know what the government or other institutions are doing.

According to Stiglitz, transparency is very important to create an accountable and democratic government. Then the government theory explains that transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making, implementing and the results achieved. Transparency is one of the principles of good governance. Transparency is literally clear, can be seen as a whole or openness, thus transparency can be interpreted as openness in carrying out a process of government activities in providing information related to public resource management activities to parties who need information. Transparency is openness in providing information without being kept confidential by the management to stakeholders. Mardiasmo in Mikael Edowai (2021:35).

Furthermore, Mursyidi (2015:44) states that transparency provides open and honest financial information because the public is based on the consideration that the public has the right to know openly and thoroughly about the government's accountability in managing the resources entrusted to it and its compliance with statutory regulations. Furthermore, Coryanata, (2015: 99) explains that transparency is built on the basis of the free flow of information, all government processes, institutions and information need to be accessed by interested parties, and the information available must be sufficient so that it can be understood and monitored. Then Mahmudi, (2014) explained that transparency in public financial management is a principle of Good Governance that must be fulfilled by public sector organizations. By implementing this transparency, the public will obtain actual and factual information. So they can use this information for several things, including :

- 1) Compare the financial performance achieved with that planned (actual vs budget)
- 2) Assess whether there are elements of corruption and manipulation in budget planning, implementation and accountability.
- 3) Determine the level of compliance with relevant laws and regulations.
- 4) Know the rights and obligations of each party, namely between the management of public sector organizations, the community and other related parties.

Then there are six principles of transparency put forward by the Humanitarian Forum Indonesia (HFI), namely :

- 1) There is information that is easy to understand and access (funds, implementation methods, forms of assistance or programs).
- 2) There are publications and media regarding activity processes and financial details.
- 3) There are regular reports regarding resource utilization in project development that can be accessed by the public.
- 4) Annual report.
- 5) Website or organizational publication media.
- 6) Guidelines for disseminating information.

Accountability

The concept of accountability in this research is the accountability of village financial management to the community, where the village head is the main person responsible. This concept is based on the opinions of several experts, including Mahmudi in Mikael Edowai (2021:19) stating that accountability is the government's obligation to manage resources, report and disclose all activities and activities related to the use of public resources to the benefit provider (principal).). Furthermore, Sujarweni (2015:28) states that accountability is a form of obligation for a person (leader/official/executor) to guarantee that the duties and obligations they

carry out have been carried out in accordance with applicable regulations. Then Mardiasmo (2018:27), states that accountability is the obligation of the trust holder to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust who has the right and authority to ask for that accountability. Furthermore, Habib Muhammad Shahib (2021), stated that accountability in the context of local government in Indonesia is not only limited to reporting, but also includes social and environmental aspects. He emphasized the importance of an integrated accountability model to address the socio-economic and environmental challenges facing society.

Based on several theoretical studies, according to experts, it can be concluded that accountability is responsibility by institutions that are given the authority to manage public resources.

Hyphotesis

Sugiyono (2017:99), states that a hypothesis is a temporary answer to a research problem formulation, where the research formulation has been stated in the form of a question. The hypothesis is said to be temporary because the answer given is only based on relevant theory, not yet based on empirical facts obtained through data collection. So a hypothesis can also be stated as a theoretical answer to the research problem formulation, not yet an empirical answer.

Based on the literature review and research objectives, the hypotheses that can be made in this research are as follows:

H₁ : It is suspected that there is an influence of transparency on the quality of village financial reports.

H₂ : It is suspected that there is an influence of accountability on the quality of village financial reports.

H₃ : It is suspected that there is a relationship between transparency and accountability.

H₄ : It is suspected that there is an influence of transparency and accountability on the quality of village financial reports.

METHOD

This research uses quantitative research methods with an associative approach. Uma Sekaran in Rusni, (2021:3) states that quantitative research is a scientific method whose data is in the form of questionnaires or numbers that can be processed and analyzed using mathematical or statistical calculations. Then Sugiyono (2017: 36) stated that the definition of associative is research that asks about the relationship between two or more variables. This research was used to test the effect of transparency and accountability (independent variables) on the quality of village financial reports (dependent variables) in the village government, in Paseh sub-district, Sumedang district.

The population in this research is the village government in Paseh sub-district, Sumedang regency. The population is 10 (ten) villages and consists of 251 village officials. Then determining the number of samples used in this research used the Slovin formula and obtained results of 72 respondents. Test validity using the Product Moment formula from Pearson. Meanwhile, for the reliability test, Cronbach's Alpha is used. For data collection techniques, observation, interviews and questionnaires were used with primary and secondary data sources. Meanwhile, for technical data analysis, multiple linear regression analysis is used, this analysis is intended to predict what the condition (rise and fall) of the dependent variable (criterium) will be, if two or more independent variables as prediator factors are manipulated (values rise and fall). So multiple regression analysis will be carried out if the number of independent variables is

at least 2. Then the partial correlation test uses product moment correlation, for analysis or hypothesis testing if the researcher intends to find out the influence and relationship of the independent and dependent variables (Sugiyono, 2018: 193). Next, test the coefficient of determination to find out how big the contribution or role of the independent variable is to the dependent variable. Then test the hypothesis using the partial t test, to determine the influence of each independent variable consisting of transparency and accountability on the quality of village financial reports, as well as the simultaneous f test, to see the influence of the independent variables together on the dependent variable.

The framework for thinking in this research is :

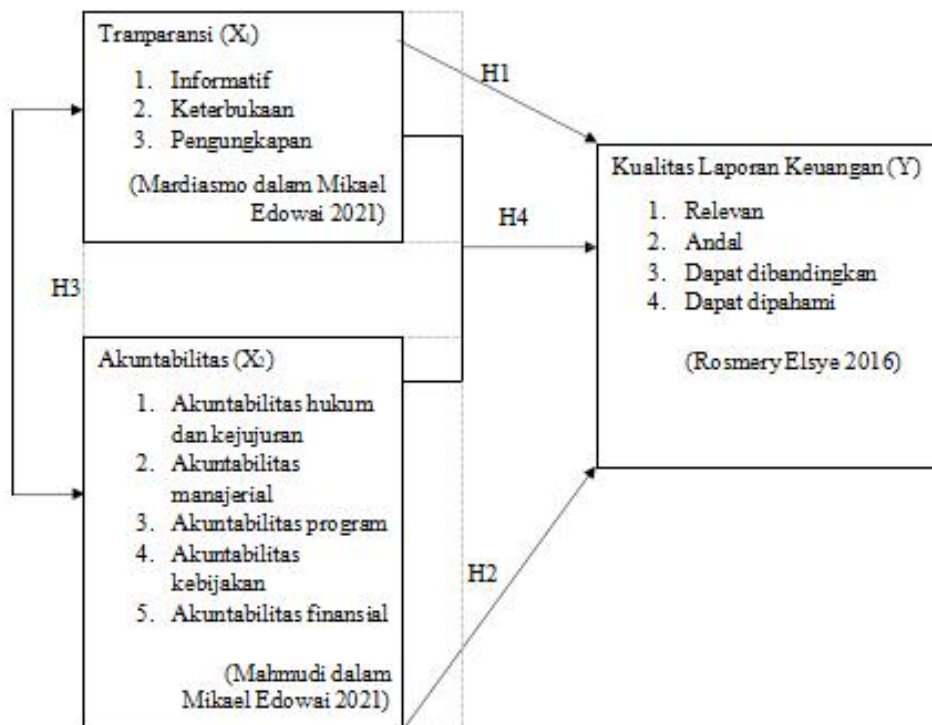


Figure 1. Framework

RESULT AND DISCUSSION

The results of validity testing for the 10 questionnaire statement items on the Transparency variable are as follows :

Table 4. Results of Transparency Variable Validity Testing

No	Rxy	rtabel	Keterangan
1.	0.510	0.232	VALID
2.	0.585	0.232	VALID
3.	0.482	0.232	VALID
4.	0.548	0.232	VALID
5.	0.484	0.232	VALID
6.	0.690	0.232	VALID
7.	0.413	0.232	VALID
8.	0.574	0.232	VALID
9.	0.653	0.232	VALID
10.	0.742	0.232	VALID

Sumber: Hasil Pengolahan Data, 2024

Based on the results of validity testing which can be seen in the table. 4 with 10 statement items from the transparency variable, it can be concluded that 10 statements that can be used in this research are declared valid. This is shown by the results of the validity test which shows $r_{count} > r_{table}$.

The results of validity testing for the 12 questionnaire statement items on the Accountability variable are as follows :

Table 5. Results of Testing the Validity of Accountability Variables

No	Rxy	rtabel	Keterangan
1.	0.476	0.232	VALID
2.	0.395	0.232	VALID
3.	0.404	0.232	VALID
4.	0.611	0.232	VALID
5.	0.534	0.232	VALID
6.	0.450	0.232	VALID
7.	0.427	0.232	VALID
8.	0.545	0.232	VALID
9.	0.551	0.232	VALID
10.	0.510	0.232	VALID
11.	0.618	0.232	VALID
12.	0.600	0.232	VALID

Sumber: Hasil Pengolahan Data, 2024

Based on the results of validity testing which can be seen in table 5 with 12 statements from the Accountability variable, it can be concluded that 12 statements that can be used in this research are declared valid. This is shown by the results of the validity test which shows $r_{count} > r_{table}$.

The results of validity testing for the 11 questionnaire statement items on the Village Financial Report Quality variable are as follows :

Table 6. Results of Validity Testing of Financial Report Quality Variables

No	Rxy	rtabel	Keterangan
1.	0.570	0.232	VALID
2.	0.731	0.232	VALID
3.	0.600	0.232	VALID
4.	0.591	0.232	VALID
5.	0.700	0.232	VALID
6.	0.709	0.232	VALID
7.	0.748	0.232	VALID
8.	0.456	0.232	VALID
9.	0.731	0.232	VALID
10.	0.587	0.232	VALID
11.	0.428	0.232	VALID

Sumber: Hasil Pengolahan Data, 2024

Based on the results of validity testing which can be seen in table 6 with 11 statement items from the Village Financial Report Quality variable, it can be concluded that 11 statements in this study were declared valid. This is shown by the results of the validity test which shows $r_{count} > r_{table}$. Then the results of reliability testing for the variables Transparency (X_1), Accountability (X_2), and Quality of Village Financial Reports (Y). can be seen in table 7 as follows :

Table 7. Reliability Test Results

No	Variabel	rx _y	r _{table}	Keterangan
1.	Transparansi	0.751	0.232	RELIABEL
2.	Akuntabilitas	0.738	0.232	RELIABEL
3.	Kualitas Laporan Keuangan	0.831	0.232	RELIABEL

Sumber: Hasil Pengolahan Data, 2024

Based on the results of reliability research, the Cronbach's alpha value of each variable is greater than r_{table} (Product moment) therefore, all statements from each variable are declared reliable. Based on the results of validity and reliability testing, it can be ensured that all statements pass the validity and reliability tests. To determine the normality of data, use the Kolmogorov-Smirnov test (K-S) statistical analysis. The criteria used are a significance level of 0.05 or 5%.

Table 8. Normality Test**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,31651003
Most Extreme Differences	Absolute	,079
	Positive	,079
	Negative	-,066
Test Statistic		,079
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

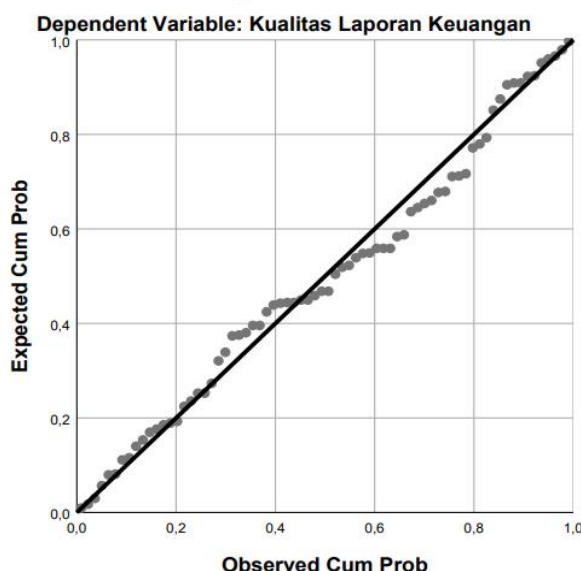
d. This is a lower bound of the true significance.

Source: Data Processing Results, 2024

The data normality test can also be carried out using graphical analysis (normal P-P plot), namely :

- 1) If the data spreads around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, then the regression model meets the assumption of normality.
- 2) If the data spreads far from the diagonal line and/or does not follow the direction of the diagonal line or the histogram graph does not show a normal distribution pattern, then the regression model does not meet the assumption of normality.

Tabel 9. Uji Normalitas P-P Plot
Normal P-P Plot of Regression Standardized Residual



Source: Data Processing Results, 2024

Based on table 9. Normality Test Results, it is known that the data is spread around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, so the regression model meets the normality assumption. then it can be concluded that the residual values are normally distributed.

Based on data analysis using SPSS 25, the following regression equation results were obtained :

Table 10. Multiple Linear Regression Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,050	4,773		1,686	,096
	Transparansi	,323	,130	,289	2,487	,015
	Akuntabilitas	,472	,118	,467	4,018	,000

Result a. Dependent Variable: Kualitas Laporan Keuangan

s

Source: Data Processing Results, 2024

Based on data analysis using SPSS 25, the following regression equation results were obtained :

$$Y = 8.050 + 0.323 X_1 + 0.472 X_2 + e$$

The regression equation above shows the relationship between the independent variable and the dependent variable partially, from this equation it can be concluded that :

- 1) The constant value is 8,050, meaning that if there is a change in the variables Transparency (X₁) and Accountability (X₂), then the Quality on Village Financial Reports in Villages throughout Paseh District will be 8,050 units.
- 2) The Transparency regression coefficient value is 0.323, meaning that if the Transparency variable (X₁) increases by 1% assuming the Accountability variable (X₂) and the constant is 0 (zero), then the Quality of Village Financial Reports in Villages throughout Paseh District increases by 0.323. This shows that the Transparency variable provided contributes positively

to the Quality of Village Financial Reports

- 3) The Accountability regression coefficient value is 0.472, meaning that if the Accountability variable (X_2) increases by 1% assuming the Transparency variable (X_1) and the constant is 0 (zero), then the Quality of Village Financial Reports in Villages throughout Paseh District increases by 0.472. This shows that the Transparency variable provided contributes positively to the Quality of Village Financial Reports.

Then to answer the question what is the influence of Transparency (X_1) and Accountability (X_2) on the Quality of Village Financial Reports. So the results were tested using the t test which can be seen from the table below :

Table 11. T Test Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,050	4,773		1,686	,096
	Transparansi	,323	,130	,289	2,487	,015
	Akuntabilitas	,472	,118	,467	4,018	,000

Result a. Dependent Variable: Kualitas Laporan Keuangan

s

Source: Data Processing Results, 2024

1) Partial influence of transparency (X_1) on the quality of village financial reports (Y).

The results of the hypothesis test show that it is known that the tcount value for the Transparency variable (X_1) is 2.487, while the ttable value with the real level (α) is 0.05 (5%) and $df = N-k-1$ ($72-2-1$) = 69 is 1.66724. So it can be concluded that H_0 is rejected and H_a is accepted because the value of tcount is $2.487 > t_{table}$ 1.66724. The results of individual hypothesis testing for the Transparency variable (X_1) show that this variable has a significant effect on the Village Financial Report Quality variable (Y). This is illustrated by accepting H_a and rejecting H_0 and the significance value of X_1 is 0.015 because the t sig value $< 0.05 = 0.015 < 0.05$. So it can be concluded that transparency has a partially significant effect on the quality of village financial reports (Y).

Furthermore, the partial determination coefficient test resulted in :

Table 12. Partial Determination Coefficient Tes X_1 against Y Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,050	4,773		1,686	,096
	Transparansi	,323	,130	,289	2,487	,015
	Akuntabilitas	,472	,118	,467	4,018	,000

a. Dependent Variable: Kualitas Laporan Keuangan

Source: Data Processing Results, 2024

Based on the table above, the Adjusted R Square value is 0.351 or 35.1%. This result means that the influence of the Transparency variable on the Quality of Village Financial Reports is 35.1%, while the remaining 64.9% is influenced by other factors outside the research.

2) Effect of Partial Accountability (X_2) on the Quality of Village Financial Reports (Y).

The results of the hypothesis test show that it is known that the tcount value for the Accountability variable (X_2) is 4.018, while the ttable value with the real level (α) is 0.05 (5%) and $df = N-k-1$ ($72-2-1$) = 69 is 1.66724. So it can be concluded that H_{02} is rejected and H_{a2} is accepted because the value of tcount is $4.018 > t_{table}$ 1.66724. The results of individual hypothesis testing for the Accountability variable (X_2) show that this variable has a significant effect on the Village Financial Report Quality variable (Y). This is illustrated by accepting H_{a2} and rejecting H_{02} and the significance value of X_2 is 0.000 because the T sig value is $< 0.05 = 0.000 < 0.05$. So it can be concluded that Accountability has a partially significant effect on the Quality of Village Financial Reports (Y).

Furthermore, the partial determination coefficient test resulted in :

Table 13. Partial Determination Coefficient Tes X_2 against Y
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,659 ^a	,435	,427	2,435

a. Predictors: (Constant), Akuntabilitas

Source: Data Processing Results, 2024

Based on the table above, the Adjusted R Square value is 0.427 or 42.7%. This result means that the influence of the Accountability variable on the Quality of Village Financial Reports is 42.7%, while the remaining 57.3% is influenced by other factors outside the research.

3) The influence of transparency (X_1) and accountability (X_2) has a significant effect on the quality of village financial reports (Y).

To answer how the influence of transparency and accountability has a significant effect on the quality of village financial reports, the results were tested using the f test. which can be seen from the table below :

Table 14. F Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,050	4,773		1,686	,096
	Transparansi	,323	,130	,289	2,487	,015
	Akuntabilitas	,472	,118	,467	4,018	,000

a. Dependent Variable: Kualitas Laporan Keuangan

Source: Data Processing Results, 2024

Based on the table above, the results of the F test state that the F table for the real rate is 5% and the df in the numerator $k-1 = 1$. So $2-1 = 1$ and the df in the denominator $N-k = 72-2 = 70$ is 3.98, in other words $F_{count} > F_{table}$ ($32.023 > 3.98$), so it can be concluded that H_0 is rejected while H_a is accepted. So Transparency and Accountability influence the Quality of Village Financial Reports. From the F test it is also known that the significance value (sig) that

appears is 0.000, which means $F_{sig} (0.000 < 0.05)$. So it can be concluded that simultaneously Transparency (X_1) and Accountability (X_2) have a significant effect on the Quality of Village Financial Reports (Y) in Villages throughout Paseh District, Sumedang Regency. Furthermore, the simultaneous determination coefficient test resulted in :

Table 15. Simultaneous Determination Coefficient Tes X_1 and X_2 against Y

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,694 ^a	,481	,466	2,350

a. Predictors: (Constant), Akuntabilitas, Transparansi

Source: Data Processing Results, 2024

Based on the table above, the Adjusted R Square value is 0.466 or 46.6%. This result means that the influence of the Transparency (X_1) and Accountability (X_2) variables on the Quality of Village Financial Reports (Y) is 46.6%, while the remaining 53.4% is influenced by other factors outside the research.

CONCLUSION

1. Transparency (X_1) influences the quality of village financial reports (Y) in villages throughout Paseh District, Sumedang Regency. This is illustrated by accepting H_{a1} and rejecting H_{o1} because the value of t_{count} is $2.487 > t_{table} 1.66724$. And the results of the coefficient of determination of the influence of transparency on the quality of village financial reports are 35.1%, the remaining 64.9% is influenced by other variables that are not included in the model or epsilon.
2. Accountability (X_2) influences the quality of Village Financial Reports (Y) in villages throughout Paseh District, Sumedang Regency. This is illustrated by accepting H_{a2} and rejecting H_{o2} because the value of t_{count} is $4.018 > t_{table} 1.66724$. And the results of the coefficient of determination of the influence of accountability on the quality of village financial reports are 42.7%, the remaining 57.3% is influenced by other variables that are not included in the model or epsilon.
3. The results of the Hypothesis Test simultaneously prove that the variables Transparency (X_1) and Accountability (X_2) influence the Quality of Village Financial Reports (Y). This is illustrated by the value $F_{count} > F_{table} (32.023 > 3.98)$, so that H_0 is rejected while H_a is accepted. So Transparency and Accountability influence the Quality of Village Financial Reports. From the F test it is also known that the significance value (sig) that appears is 0.000, which means $F_{sig} (0.000 < 0.05)$. So simultaneously Transparency and Accountability have a significant effect on the Quality of Village Financial Reports in Paseh Village, Sumedang Regency. And the results of the Coefficient of Determination of the influence of Transparency and Accountability on the Quality of Village Financial Reports are 46.6%, the remaining 53.4% is influenced by other variables that are not included in the model or epsilon.

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