

**PENGARUH SISTEM AKUNTANSI KEUANGAN DESA, KOMPETENSI
APARATUR DESA, DAN EFEKTIVITAS PELATIHAN TERHADAP
KUALITAS LAPORAN KEUANGAN PEMERINTAH DESA DI
KECAMATAN KUBU**

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ABSTRAK

Riset ini memiliki tujuan guna melihat pengaruh dari sistem akuntansi keuangan desa, kompetensi aparatur desa, dan efektivitas pelatihan terhadap kualitas laporan keuangan pemerintah desa di Kecamatan Kubu. Penelitian kuantitatif dipergunakan pada riset ini, yang bersumber dari data primer dan sekunder. Riset ini mempergunakan populasi yang terdiri dari seluruh kepala desa, bendahara/kaur keuangan, sekretaris desa, dan operator desa yang terdapat pada kesembilan pemerintah desa di Kecamatan Kubu yang berjumlah 34 orang. Dalam pemilihan sampel, teknik yang digunakan yaitu teknik sampel jenuh. Sehingga total sampel yang digunakan sebanyak 34 responden. Penyebaran kuesioner digunakan sebagai metode pengumpulan data yang kemudian diukur menggunakan *Skala Likert*. Dalam menguji data primer dilakukan dengan uji validitas data, uji asumsi klasik, dan uji hipotesis menggunakan bantuan program *software* SPSS 24.

Hasil dari riset ini menyatakan bawasanya sistem akuntansi keuangan desa, kompetensi aparatur desa, dan efektivitas pelatihan mempunyai pengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah desa di Kecamatan Kubu.

Kata kunci: Kualitas Laporan Keuangan, Sistem Akuntansi Keuangan Desa, Kompetensi Aparatur Desa, dan Efektivitas Pelatihan

***THE INFLUENCE OF VILLAGE FINANCIAL ACCOUNTING SYSTEM,
VILLAGE APPARATUS' COMPETENCY, AND TRAINING
EFFECTIVENESS ON THE QUALITY OF VILLAGE GOVERNMENT
FINANCIAL REPORTS IN KUBU DISTRICT***

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ABSTRACT

The goal of this study is to investigate how the village financial accounting system, village apparatus competency, and training effectiveness affect the quality of village government financial reports in Kubu District. This research will be conducted in Kubu District. This study relies on quantitative methods and primary and secondary data. A total of 34 persons from the nine village administrations in Kubu District are included in this study, including all of the village heads, treasurers/treasurers, village secretaries, and village operators. The saturated sample approach was used to choose the sample. As a result, a total of 34 people were included in the study. Data was collected by handing out questionnaires, and the results were tallied up on a Likert Scale. The SPSS 24 software was used to perform data validity, classical assumption, and hypothesis testing on the primary data.

It has been shown that village financial reporting quality in Kubu District is positively impacted by the village accounting system, village apparatus competency, and training efficacy.

Keywords: *Quality of Financial Reports, Village Financial Accounting System, Competency of Village Apparatus, and Effectiveness of Training*