



THE INFLUENCE OF VILLAGE OFFICIAL COMPETENCE ON THE IMPLEMENTATION OF VILLAGE FINANCIAL ACCOUNTING STANDARDS (SAKD): A CONTINGENCY STUDY IN POKA VILLAGE

PENGARUH KOMPETENSI PERANGKAT DESA TERHADAP IMPLEMENTASI STANDAR AKUNTANSI KEUANGAN DESA (SAKD): STUDI KONTINGENSI DI DESA POKA

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DOI: <https://doi.org/10.62567/micjo.v3i1.1961>

Abstract

Transparent and accountable village financial management is one of the important indicators in realizing good village governance. The government has established the Village Financial Accounting Standards (SAKD) as guidelines for the preparation and presentation of village financial reports. However, in practice, the implementation of SAKD still faces various challenges, particularly those related to the competence of village officials as financial managers. This study aims to analyze the effect of village officials' competence on the implementation of the Village Financial Accounting Standards (SAKD) in Poka Village. This study uses a quantitative approach with a survey method. Data were collected through the distribution of questionnaires to all village officials directly involved in village financial management using a saturated sampling technique. The independent variable in this study is the competence of village officials, which includes technical, managerial, and conceptual competencies, while the dependent variable is the implementation of SAKD. Data were analyzed using linear regression analysis with the assistance of statistical software. The results of the study indicate that the competence of village officials has a positive and significant effect on the implementation of SAKD in Poka Village. These findings suggest that improving the competence of village officials can encourage more optimal implementation of SAKD and enhance the quality of village financial management and reporting in a sustainable manner, thereby supporting public transparency and accountability as well as more effective and responsible village financial decision-making by the village government and stakeholders.

Keywords : village officials' competence, Village Financial Accounting Standards, village financial management.

Abstrak

Pengelolaan keuangan desa yang transparan dan akuntabel merupakan salah satu indikator penting dalam mewujudkan tata kelola pemerintahan desa yang baik. Pemerintah telah menetapkan Standar Akuntansi Keuangan Desa (SAKD) sebagai pedoman dalam penyusunan dan penyajian laporan



keuangan desa. Namun, dalam praktiknya penerapan SAKD masih menghadapi berbagai kendala, terutama yang berkaitan dengan kompetensi aparat desa sebagai pengelola keuangan. Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi aparat desa terhadap penerapan Standar Akuntansi Keuangan Desa (SAKD) di Desa Poka. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data dikumpulkan melalui penyebaran kuesioner kepada seluruh aparat desa yang terlibat langsung dalam pengelolaan keuangan desa dengan teknik sampling jenuh. Variabel independen dalam penelitian ini adalah kompetensi aparat desa yang meliputi kompetensi teknis, manajerial, dan konseptual, sedangkan variabel dependen adalah penerapan SAKD. Data dianalisis menggunakan analisis regresi linier dengan bantuan perangkat lunak statistik. Hasil penelitian menunjukkan bahwa kompetensi aparat desa berpengaruh positif dan signifikan terhadap penerapan SAKD di Desa Poka. Temuan ini menunjukkan bahwa peningkatan kompetensi aparat desa dapat mendorong penerapan SAKD secara lebih optimal serta meningkatkan kualitas pengelolaan dan pelaporan keuangan desa secara berkelanjutan guna mendukung transparansi akuntabilitas publik serta pengambilan keputusan keuangan desa yang lebih efektif dan bertanggung jawab oleh pemerintah desa dan pemangku kepentingan.

Kata Kunci : kompetensi aparat desa, Standar Akuntansi Keuangan Desa, pengelolaan keuangan desa.

1. INTRODUCTION

Village financial management plays a crucial role in achieving transparent, accountable, and effective village governance (D Nugraha et al., 2023). As villages receive increasing financial transfers from the central government, including village funds, the demand for proper financial management and accountability has become more significant. Village governments are required to manage public funds responsibly and to present financial information that is accurate, timely, and compliant with applicable regulations in order to maintain public trust and support sustainable development at the village level. To ensure the quality and accountability of village financial reporting, the Indonesian government has established Village Financial Accounting Standards (Standar Akuntansi Keuangan Desa – SAKD). SAKD serves as a formal guideline for the recording, presentation, and reporting of village financial transactions. The implementation of SAKD is expected to improve the transparency of village financial management, facilitate supervision, and provide reliable information for decision-making by village governments, communities, and other stakeholders. Despite the existence of clear regulatory frameworks, the implementation of SAKD in many villages remains suboptimal. Various empirical studies and audit findings indicate that village financial reports often contain inaccuracies, delays, and inconsistencies with accounting standards. These issues are frequently associated with limited human resource capacity, weak internal control systems, and insufficient technological support. Among these factors, the competence of village officials has been identified as one of the most critical determinants of successful SAKD implementation.

Competence refers to the combination of knowledge, skills, and abilities that enable individuals to perform their duties effectively. In the context of village financial management, competence encompasses technical competence related to accounting and financial reporting, managerial competence related to planning and supervision, and conceptual competence



related to understanding accounting principles and regulatory requirements. Village officials who possess adequate competence are more likely to implement SAKD correctly and consistently, thereby improving the quality of financial reporting and accountability. From a theoretical perspective, the importance of competence in public sector financial management is closely linked to competency theory and the principles of good governance. Good governance emphasizes transparency, accountability, efficiency, and professionalism in the management of public resources. Competent village officials are essential for translating regulatory requirements into effective financial management practices that serve the public interest.

Furthermore, contingency theory suggests that organizational effectiveness is influenced by the alignment between internal capabilities and external conditions. In village financial management, the effectiveness of SAKD implementation depends not only on the competence of village officials but also on supporting factors such as technological infrastructure, internal supervision, and organizational culture. A lack of alignment between these factors may result in suboptimal implementation of SAKD, even when village officials possess sufficient competence. Given these challenges, it is important to empirically examine the effect of village officials' competence on the implementation of SAKD. Understanding this relationship can provide valuable insights for policymakers and village governments in designing capacity-building programs, improving internal control systems, and strengthening institutional support for village financial management. Therefore, this study aims to analyze the influence of village officials' competence on the implementation of Village Financial Accounting Standards (SAKD) in Poka Village.

2. RESEARCH METHOD

This study employed a quantitative approach with a survey method to examine the effect of village officials' competence on the implementation of Village Financial Accounting Standards (SAKD) (Amelia et al., 2023). The research design was explanatory, aiming to identify and explain the causal relationship between the competence of village officials and the quality of SAKD implementation (Derry Nugraha, 2025). The research was conducted in Poka Village, involving village officials who are directly responsible for village financial management. Given the limited number of officials, this study applied a census technique, in which all eligible village officials were included as research respondents. This approach ensured comprehensive data coverage and minimized sampling bias. Primary data were collected using structured questionnaires distributed directly to respondents. The questionnaire consisted of closed-ended statements measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The measurement instrument was developed based on competency theory, good governance principles, and previous empirical studies related to village financial management. The independent variable was village officials' competence, which was measured through three dimensions: technical competence, managerial competence, and conceptual competence. The dependent variable was the implementation of Village



Financial Accounting Standards (SAKD), measured through indicators of financial recording, financial statement presentation, and compliance with applicable accounting standards. Data analysis was conducted using descriptive statistics and simple linear regression analysis. The regression analysis was used to test the effect of village officials' competence on SAKD implementation. Hypothesis testing was performed using the t-test, with a significance level of 5% ($p < 0.05$). The coefficient of determination (R^2) was used to assess the explanatory power of the independent variable in explaining variations in SAKD implementation. To ensure data quality, validity and reliability tests were conducted prior to hypothesis testing. Validity was assessed through item-total correlation analysis, while reliability was evaluated using Cronbach's alpha coefficient. All research instruments met the acceptable validity and reliability criteria.

3. RESULT AND DISCUSSION

This study involved all village officials of Poka Village who were directly engaged in village financial management. The respondents had diverse characteristics in terms of position, length of service, educational background, and experience in managing village finances. Such diversity provides a comprehensive representation of the population and strengthens the reliability of the research findings. Based on the results of linear regression analysis, the competence of village officials was found to have a positive and statistically significant effect on the implementation of Village Financial Accounting Standards (SAKD).

The regression coefficient value of 0.72 with a significance level of $p < 0.05$ indicates that higher levels of competence among village officials lead to better implementation of SAKD. These findings demonstrate that improvements in technical, managerial, and conceptual competencies contribute to higher quality implementation of SAKD, particularly in financial recording, presentation, and compliance with applicable accounting standards. The coefficient of determination (R^2) of 0.52 shows that 52% of the variation in SAKD implementation can be explained by the competence of village officials, while the remaining 48% is influenced by other factors beyond the scope of this study. The results of this study support competency theory and the principles of good governance, which emphasize the importance of individual capabilities in achieving transparency and accountability in public sector financial management. Competent village officials are more capable of fulfilling their responsibilities in accordance with accounting standards and regulatory requirements. Technical competence enables village officials to accurately record financial transactions and prepare financial reports in line with SAKD guidelines.

Officials with adequate technical skills tend to minimize errors and ensure consistency in financial reporting. Managerial competence supports effective planning, organizing, coordinating, and supervising financial activities, which are essential for maintaining orderly and accountable financial management processes. Furthermore, conceptual competence allows village officials to understand the underlying principles of village accounting, regulatory frameworks, and the broader objectives of public accountability. This competence helps



officials interpret accounting standards appropriately and apply them consistently in daily financial management practices.

However, the findings also indicate that competence alone is not sufficient to guarantee optimal implementation of SAKD. In line with contingency theory, the effectiveness of SAKD implementation is influenced by contextual factors such as technological support, internal supervision, and organizational culture. Limited technological infrastructure or weak internal control systems may hinder competent officials from performing their tasks effectively. The presence of mismatches (misfits) between human resource competence and supporting organizational factors can lead to suboptimal SAKD implementation. These conditions may result in financial reports that are inaccurate, delayed, or not fully compliant with accounting standards, thereby increasing the risk of reduced public trust and negative perceptions from the community. Overall, the findings of this study are consistent with previous research, including studies by Akbar et al. (2022), Suryaningsih and Adiputra (2020), and Sabirin (2025), which highlight the importance of competence, internal control systems, and supporting infrastructure in achieving accountable village financial management. Therefore, improving the implementation of SAKD requires an integrated approach that combines capacity building for village officials with strengthened internal controls, adequate technological support, and continuous training programs.

4. CONCLUSION

This study concludes that the competence of village officials plays a critical and significant role in the implementation of Village Financial Accounting Standards (SAKD) in Poka Village. The findings demonstrate that higher levels of technical, managerial, and conceptual competence substantially improve the quality of financial recording, reporting, and compliance with applicable standards. With a regression coefficient of 0.72 and an R^2 value of 0.52, the results indicate that competence explains more than half of the variation in SAKD implementation, reinforcing the importance of human resource quality in public sector financial governance. However, the study also confirms that competence alone is insufficient to ensure optimal implementation. Consistent with contingency theory, contextual factors such as technological infrastructure, internal supervision, and organizational culture significantly influence outcomes. Therefore, effective SAKD implementation requires an integrated strategy that combines continuous capacity building for village officials with strengthened internal control systems, adequate technological support, and sustained training programs to enhance transparency, accountability, and public trust in village financial management..

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