
The Influence of Accounting Understanding, Use of Accounting Information Systems and Educational Level on the Quality of Village Government Financial Reporting Information in Kundur District

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ABSTRACT: The purpose of this study was to determine whether understanding of accounting, utilization of accounting information systems and educational level affect the quality of financial reporting information. This research was conducted in village government in Kundur District, namely Sungai Ungar Village, Sungai Sebesi Village and Lubuk Village. This type of research is quantitative, by distributing questionnaires to village officials as many as 62 respondents. All village apparatus in Kundur subdistrict, totaling 62 village apparatus. Data analysis in this study used descriptive statistical analysis, data quality test, classical assumption test, multiple linear regression analysis and hypothesis testing was carried out using IBM SPSS 26 and Microsoft Excel 2010. The results of this study shows that the accounting understanding variable has a positive effect on the quality of financial reporting information, the accounting information system utilization variable has a positive effect on the quality of financial reporting information and the education level variable has a positive effect on the quality of financial reporting information.

Keywords: Understanding of Accounting, Utilization of Accounting Information Systems, Level of Education, Quality of Financial Statement Information



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INTRODUCTION

This phenomenon is related to the quality of financial reports at this time, because it is very interesting to test. Regarding this matter, in the examination of the Karimun Regency Government's Financial Report for the 2020 Budget, the implementation of the draft had been prepared, the BPK expressed an Unqualified Opinion (WTP). Apart from this, the BPK also found that there were still problems occurring in the internal control system. The head of the representative said that the BPK audit was not designed to reveal irregularities in financial management, but the problems that still occur are not a guarantee that there will be no irregularities, or that irregularities will likely arise in the future (Batam, 2021).

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It can be concluded that the problem that still occurs in local governments related to financial reporting is the lack of management and understanding of the quality of financial reports. In the process of preparing financial reports there are still many things that must be considered, in their implementation there is still a lack of competent human resources. The reality is that financial reporting only depends on a few officials who really understand the operation of financial systems and reports, so that the financial reporting process becomes ineffective and time consuming. There are also factors from the central government, namely changes related to the provisions of applicable laws. The frequent occurrence of these changes becomes an obstacle for village officials in preparing financial reports. Village officials must always adapt to existing changes, but the government does not provide guidance or reference in preparing this (Becker et al., 2020; Cohen et al., 2019; Solikin & Darmawan, 2023).

From the description and phenomenon that still occurs in the village government in Kundur sub-district, there is still a lack of competent human resources in the process of preparing financial reports. Each village government only has 1 or 2 officials who understand the operation and preparation of good financial reports. To produce accurate information, quality financial reports are needed. The lack of resources in each village government in Kundur sub-district, both in Sungai Ungar village government, Sungai Sebesi village government and Lubuk village government has resulted in delays in financial reporting. Apart from that, the instability of the internet network for accessing data in the SISKEUDES application in each village is an obstacle to disrupting the information published. Power outages a This phenomenon is related to the quality of financial reports at this time, because it is very interesting to test. Regarding this matter, in the examination of the Karimun Regency Government's Financial Report for the 2020 Budget, the implementation of the draft had been prepared, the BPK expressed an Unqualified Opinion (WTP). Apart from this, the BPK also found that there were still problems occurring in the internal control system. The head of the representative said that the BPK audit was not designed to reveal irregularities in financial management, but the problems that still occur are not a guarantee that there will be no irregularities, or that irregularities will likely arise in the future (Batam, 2021)

It can be concluded that the problem that still occurs in local governments related to financial reporting is the lack of management and understanding of the quality of financial reports. In the process of preparing financial reports there are still many things that must be considered, in their implementation there is still a lack of competent human resources. The reality is that financial reporting only depends on a few officials who really understand the operation of financial systems and reports, so that the financial reporting process becomes ineffective and time consuming. There are also factors from the central government, namely changes related to the provisions of applicable laws. The frequent occurrence of these changes becomes an obstacle for village officials in preparing financial reports. Village officials must always adapt to existing changes, but the government does not provide guidance or reference in preparing this (Kuroki et al., 2022; Mansor & Abdullahi, 2015).

From the description and phenomenon that still occurs in the village government in Kundur sub-district, there is still a lack of competent human resources in the process of preparing financial reports. Each village government only has 1 or 2 officials who understand the operation and preparation of good financial reports. To produce accurate information, quality financial reports are needed. The lack of resources in each village government in Kundur sub-district, both in Sungai Ungar village government, Sungai Sebesi village government and Lubuk village government has

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resulted in delays in financial reporting. Apart from that, the instability of the internet network for accessing data in the SISKEUDES application in each village is an obstacle to disrupting the information published. Power outages are sometimes still a polemic for the village government in operating siskeudes. This then results in problems that occur in making the quality of financial report information for each village ineffective. Power outages are sometimes still a polemic for the village government in operating siskeudes. This then results in problems that occur in making the quality of financial report information for each village ineffective (Artati & Utami, 2020; Handayani et al., 2020; Penman, 2013; Rivenbark et al., 2018; Santis et al., 2019).

Agency theory is a method to see the relationship between the agent and the principal. Agent here can be categorized as a government that regulates authority over regulations. Meanwhile, the principal is a community that accepts and obeys all authority over government policies. However, Agency Theory states that if there is a separation between the owner and the manager who operates the company, agency problems arise because each party will always try to be the best. In government in Indonesia, agency theory has actually been implemented.

According to Hussain & Akbar, (2022), the agent's task is to implement the budget plan and produce financial reports in the form of accountability to describe the financial condition of the village government. Thus, the validity of the financial statements must be proven. The reason why the author applies agency theory is so that agents (village governments) can optimize their finances and resources in order to advance community welfare (Mabelane et al., 2023; Peebles & Dalton, 2022).

It can be concluded that this theory connects the agent and the principal. Agency theory is closely related to the quality of information systems so that the financial reports produced can be accounted for in relation to government policies in a transparent manner. The agent has an obligation to provide responsibility to the principal regarding the quality of financial reports, while the principal has the authority to obtain accountability from the agent regarding the quality of financial reports.

According to Firmansyah et al., (2022) The quality of financial reports describes the adequacy of financial information from an entity. Financial reporting must follow the standards used and standardized. A good Quality Report provides information that can be useful for making decisions. Setiajatnika & Dewi, (2022) argue that financial reports can be declared quality if the financial reports are able to show information in actual circumstances. The quality of financial reports plays an important role in making decisions for several parties, so that capital allocation can be done appropriately.

Government Accounting Standards (SAP) are the accounting basis applied in preparing and presenting financial reports within the government. This is mandatory for both the central government and regional governments in order to improve the quality of Central Government Financial Reports (LKPP) and Regional Government Financial Reports (LKPD), in order to realize transparency and accountability in the implementation of government accounting.

Based on Government Regulation of the Republic of Indonesia No. 71, (2010) concerning Government Accounting Standards (SAP), it establishes qualitative standard elements to ensure the quality of reports according to government criteria. In order for financial reporting information

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to help decision making and be valuable information for parties who need it, it must meet certain criteria. According to (Abdullah & Rafid, 2017) Four characteristics determine financial reports: relevant, reliable, comparable and understandable.

It can be concluded that the quality of financial report information is a source of financial information that has a very big influence on the quality of the decisions produced. The financial information contained in the financial report is used by interested parties, both internal and external. To obtain quality information in government financial reports, it must comply with government accounting standards (SAP). Accounting Standards aim to produce financial information that is expected to be clear, consistent, reliable and comparable. The better the implementation of government accounting standards in financial reporting, the more accurate the information produced in the financial reports will be.

The quality of human resources is influenced by various factors, including schooling, knowledge, experience, disposition, and beliefs, in addition to aspects such as ability and physical strength. According to Utami et al., (2020) Understanding accounting is each person's individual ability to understand and interpret accounting.

So, understanding accounting is the ability that a person has in the accounting cycle, from the initial process to information that can be useful for parties who need it. The better understanding someone has of accounting, the better the information produced will be.

According to Utami et al (2020) a person's level of understanding of the accounting cycle can be used to measure a person's understanding of accounting. Accounting indicators include knowledge of: 1. Transaction Journal. The first thing I ever wrote was a journal or notebook. A notebook or diary is a sequential and written record of events. 2. Ledger, is a financial record to combine entries from existing journals. There is a ledger to prepare the balance sheet and profit and loss report. 3. Trial Balance, is a collection of balances in each ledger account. The number of debit and credit columns needs to be balanced, so that errors do not occur during registration. 4. Adjustments, are journal entries used at the end of the period to estimate the balances (accounts) so that they match the reality before the reporting time. 5. Writing Financial Reports, Financial reports are a series of data about finances for a specified time period to help make decisions.

According to (Bintaurina & Sudarmanto, 2020) it is a set of formal procedures for obtaining collected data, processing it into information, which can then be shared with users. The information system provides input for a transaction with various processes that will become the output. These transactions are divided into 2, namely financial and non-financial.

According to Indrawan & Dewi (2022) an accounting information system is a unified system for documenting, managing and processing financial management data and other interconnected information provided to the public and to implement applicable provisions as one of the public's objectives, namely obtaining accurate information.

According to Indrawan & Dewi (2022) information system indicators which include computers include (mainframe, mini, micro computers), software, databases, internet networks, as well as various items related to supporting technology, there is also an impact felt in the application of technology to economic growth, the following are indicators of the use of accounting information systems: 1. Speed level, timely creation of information is the key to producing high quality data

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that can be used to make choices quickly. Knowledge gained quickly is often expensive knowledge. If the information system is supported by information technology, problems with the information system will be resolved. 2. Security Level, If a piece of information has a distinct message and is not prejudged or guided, it is said to be true. Information security, information breadth, and information accuracy can all be used to maintain or ensure the correctness of information. 3. Cost Coefficient Level, Only one system operator is needed in a computer-based bookkeeping information system to enter transaction data; the rest of the data processing is done automatically, freeing up other operators to perform other tasks. 4. Quality Level, Decisions Regarding Computer Networks Information quality is another term used to describe whether material is accurate or not. Relevance, speed, and correctness are often used to measure the quality of information.

According to Famila & Estiningrum, (2022) if individuals who pursue higher education will definitely gain more advanced knowledge, both theoretical and actual. This can influence a person to think more creatively and productively both in everyday life and in the world of work, as well as being able to solve various problems faced.

According to Lubis & Hafni, (2017), the level of education is very important for creative work because without education, people will find it difficult to understand or take in new information. It can be concluded that education is a learning process followed by a person to gain knowledge and experience that is useful for life. The level of education a person takes can influence a person's mindset, insight and understanding.

The following are things that are indicators of education level according to Murina & Rahmawaty, (2017), there are 3 categories, including: 1. Level of education, levels of formal and non-formal education can be combined to mutually improve and support the education sector. In Law of the Republic of Indonesia number 20, (2003). The following is the explanation: a. School education pathway (formal), the schooling method is teaching given in classes through sequential teaching and learning exercises. b. Out-of-school (non-formal) education pathways, out-of-school methods are teaching that is given through teaching and learning practices that are not tiered and unstable. 2. Education Sector, Education in certain majors (specialization) encouragement of education will increase knowledge in the relevant field/ 3. Quality of Education, namely the condition, performance or appearance shown by each component of the education unit to achieve its goals, interact with the environment and satisfy students /users/community.

Understanding accounting principles is essential to creating high-quality financial records. Understanding is the extent to which an individual can understand accounting concepts themselves. Someone who understands accounting will find it easy to prepare good financial reports, but someone who does not understand accounting will have difficulty compiling quality financial reports. The criteria for understanding accounting is an individual who understands and understands the stages in accounting, how to process to create quality financial reports.

The relationship between agency theory and understanding of accounting, it can be seen that understanding is closely related to the ability of a person or village apparatus to carry out and prepare financial reports, in this case the agent. The task of the agent (Government) is to give responsibility to the principal in the form of fulfilling the right to receive and ask for accountability in the form of quality information. A strong understanding will reduce the possibility of errors, resulting in quality financial records. In line with research by Andriansyah et al., (2022) which

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found that understanding accounting has a big influence on report quality. There is also research from Wiratama & Andayani, (2022) which also found that understanding accounting influences report quality. In conclusion, knowledge is very important in producing quality records.

H1: Understanding Accounting Influences the Quality of Financial Report Information

Currently, the system is still developing, just like contemporary times which continue to develop rapidly. The evolution of financial information systems in government is similar. This growth must be used in that way to achieve overall success. To obtain excellent results, this use needs to be supported by appropriate and qualified personnel. It is hoped that governments that use quality bookkeeping information systems can obtain good financial records, enabling those who need it to use this information effectively.

In agency theory, the implications for the use of accounting information systems are what factors agents use to support the creation of quality financial reports, to fulfill their obligations, such as competent computerized equipment, both software and hardware, experienced human resources and easy network access. in helping to create quality financial reports. Meanwhile, the principal definitely wants his rights to be fulfilled by the agent, in the form of quality, integrated financial reports. Comparable research by Indrawan & Dewi, (2022) focuses on how the use of various accounting information systems affects the quality of financial reports at BUMDes in Jembrana Regency. According to Maghfiroh et al., (2022), they found that the variable use of accounting information systems had an effect on the quality of financial reports. So, to utilize the existing system, there needs to be an important role from supporting resources. In reality, the use of this accounting information system can create good reports. The quality of financial reports is seen from the effectiveness of the information system and technology used in the report making process

H2: Utilization of Accounting Information Systems Influences the Quality of Financial Report Information

Education can be seen as a process of good self-development that helps people realize their potential and achieve their goals. Individuals who pursue higher education will definitely gain more advanced knowledge, both theoretical and actual. This can influence a person to think more creatively and productively both in everyday life and in the world of work, as well as being able to solve various problems faced. The relationship between agency theory and level of education can be seen in the importance of education in producing quality financial reports. Agents must have knowledge and experience in managing financial reports, this is definitely supported by a high level of education and extensive experience. The principal will monitor the agent's performance as a form of fulfilling the agent's rights in making reports.

The importance of education in making high quality reports is very influential, because by studying higher education you will definitely have different thoughts in completing a job. According to a study by Sukriani et al., (2018), the level of education has an impact on financial recording standards. Because it can be said that a person's mentality and skills will get better the more they go to school. According to Famila & Estiningrum, (2022), they argue that a high level of education influences the understanding of village officials to support their performance. Meanwhile, a low level of education can affect responsibility for village fund reports, because low knowledge about financial reports can result in problems in the future.

H3: Education level influences the quality of financial report information

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METHOD

In order for measurements to produce quantitative data or in the form of numbers, the measurement scale is an alignment that is used as a standard for determining a range of values. The Likert scale is used as an assessment tool. According to Sugiyono, (2019) the Likert Scale is a tool for measuring the views, ideas and thoughts of respondents and groups regarding an event. The scale measures the sentiment of agreeing or differing statements to provide an evaluation of certain items.

Giving a score to each statement answer from 1 to 5 to obtain a statistical value which can then be measured. With the Likert Scale, researchers can find out respondents' answers in order to obtain data. With score categories as below:

- a. Score of 1, which indicates "Strongly Disagree," indicates that the quality of the financial report information applied is not optimal.
- b. Score of 2, which indicates "Disagree," indicates that most of the quality of the financial report information applied is not optimal.
- c. Score of 3, indicating "Doubtful," indicates that only part of the quality of the applied financial report information is optimal.
- d. Score of 4, indicating "Agree," indicates that most of the quality of the financial report information applied is optimal.
- e. Score of 5, which indicates "Strongly Agree," indicates that the quality of the financial report information applied is optimal.

The conclusion is that to get accurate data, respondents must provide answers according to the statement indicators and the circumstances that occur. The use of a Likert scale in this research makes it easier for respondents to categorize answers according to the scores determined by the researcher.

It is a method for assessing how big the influence is between the independent variables, namely understanding accounting (X1), utilization of accounting information systems (X2) and level of education (X3) with the dependent variable, namely the quality of financial report information (Y). By using the multiple regression formula according to (Ghozali, 2018):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y	: Quality of Financial Report Information	α	: Constant Value
X1	: Accounting Understanding	$\beta_1 \beta_2 \beta_3$: Regression Coefficient
X2	: Utilization of Accounting Information Systems	e	: term of error
X3	: Education level		

Descriptive statistics is a method in research that is used as a tool for presenting data collection, presenting data, summarizing data and describing data, so that it can become information used in research, Sugiyono, (2019). In descriptive statistics you can also use correlation analysis to

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determine the intensity of the relationship between factors, regression analysis to make forecasts and sample averages or community data comparisons to make comparisons.

The t test is used to determine the extent of influence between individual independent variables in explaining their influence on the dependent variable (Ghozali, 2018). The significance level in this test is 5% and tcount is compared with ttable, if $t_{count} > t_{table}$, then the independent variable calculated has a greater influence on the dependent variable. On the other hand, if the total t count $< t_{table}$, then the independent variable has no effect on variable Y. The determinant coefficient (R²) is a linear regression model by connecting the influence of the independent variable simultaneously on the dependent variable with the Adjusted R-square value. The calculation is by looking at the Adjusted R-square value, if it is close to 1 then the relationship between the independent variable and the dependent variable is getting better and stronger. Meanwhile, if the R-square approaches 0, then the relationship between the independent variable and the dependent variable is getting worse or weaker. (Ghozali, 2018).

RESULT AND DISCUSSION

This test was carried out to provide an overview of the research data by describing the average (mean), minimum, maximum and standard deviation values. This research uses independent variables, namely variable (X1) Understanding of accounting (PAK), variable (X2) Utilization of Accounting Information Systems (SIA) and variable (X3) Level of Education (TPI), while the dependent variable (Y) is Quality of Financial Report Information (KLK), using 62 respondents. The following is the descriptive statistics calculation:

Table 1. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Understanding Accounting	62	22	40	31.68	3.218
Utilization of Accounting Information Systems	62	14	30	23.37	3.498
Level Of Education	62	15	29	23.32	3.182
Quality of Financial Report Information	62	19	35	27.98	3.160
Valid N (listwise)	62				

Source: Data Processed (2023)

Based on the table above, it can be concluded that N is the sample size of 62 respondents. For the Accounting Understanding (PAK) variable, the mean value was 31.68 and std. deviation 3.218. It is known that the average value is 31.68 divided by 8 statements, namely 3.96 rounded up to 4 (agree), meaning that the majority of respondents answered agreeing to the statement about understanding accounting. The standard deviation value is 3.218, this is because the average tenure of village officials is 5-10 years or 40%. With a long period of work, village officials will increase their knowledge, experience and insight in making good financial reports. The resulting standard

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deviation value is lower than the mean value, which means that the data is homogeneous and shows that there is an average that can truly describe the data. So, the distribution of data on the accounting understanding variable is said to be good and there is no data deviation. So that the data obtained on the accounting understanding variable is able to represent the answers for the entire population.

In the Accounting Information System (AIS) utilization variable, the mean value was 23.37 and std. deviation 3.498. It is known that the average value is 23.37 divided by 6 statements, namely 3.89 rounded up to 4 (agree), meaning that the majority of respondents answered agree to the statement regarding the use of accounting information systems. The standard deviation value is 3.218, the reason is because in the use of the accounting information system, in this case, the SISKEUDES application has been utilized and used well by all levels of village officials. Therefore, by utilizing the SISKEUDES application village officials can create quality financial reports. The resulting standard deviation value is lower than the mean value, which means that the data is homogeneous and is able to show and describe the data in the research truly. This means that the distribution of data on the accounting information system utilization variable is said to be good and there is no data deviation. So that the data obtained on the accounting understanding variable is able to represent the answers for the entire population.

In the Education Level variable (TPI), the mean value was 23.32 and the std deviation was 3.182. It is known that the average value is 23.32 divided by 6 statements, namely 3.88 rounded up to 4 (agree), meaning that the majority of respondents answered agreeing to the statement about education level. The standard deviation value is 3.218, this is because the village government often conducts seminars and training in an effort to increase the knowledge of village officials such as financial management, training in preparing village development plans and training in knowledge of village administration skills. The resulting standard deviation value is lower than the mean value, which means that the data is homogeneous and shows that there is an average that can truly describe the data. This means that the distribution of data on the education level variable is said to be good and there is no data deviation. So that the data obtained on the accounting understanding variable is able to represent the answers for the entire population.

In the education level variable (TPI), the mean value was 23.32 and the std deviation was 3.182. It is known that the average value is 23.32 divided by 6 statements, namely 3.88 rounded up to 4 (agree), meaning that the majority of respondents answered agreeing to the statement about education level. The standard deviation value is 3.218, this is because the village government often conducts seminars and training in an effort to increase the knowledge of village officials such as financial management, training in preparing village development plans and training in knowledge of village administration skills. The resulting standard deviation value is lower than the mean value, which means that the data is homogeneous and shows that there is an average that can truly describe the data. This means that the distribution of data on the education level variable is said to be good and there is no data deviation. So that the data obtained on the accounting understanding variable is able to represent the answers to the entire population.

For the Financial Report Information Quality (KLIK) variable, the mean value was 27.98 and std. deviation 3,160. It is known that the average value is 27.98 divided by 7 statements, namely 3.99 rounded up to 4 (agree), meaning that the majority of respondents answered agree to the statement about the quality of financial reports. The resulting standard deviation value is lower than the mean

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value, which means that the data is homogeneous and shows that there is an average that can truly describe the data. This means that the distribution of data on the variable quality of financial report information is said to be good and there is no data deviation. So that the data obtained on the accounting understanding variable is able to represent the answers for the entire population.

Partial Hypothesis Testing (T-Test) is used to measure the influence of an independent variable individually in explaining the dependent variable. Partial hypothesis testing can be seen, if the probability or significance value $\alpha > 0.05$ then the independent variable partially has no effect on the quality of financial reports, if $\alpha < 0.05$ then the independent variable partially has an effect on the quality of financial reports. Second, by comparing t-count with t-table. The tcount value is the value stated from the results of the regression test in SPSS. Meanwhile, the t-table value can be seen from the t distribution table using the df formula, namely the number of respondents minus the number of independent variables used and minus 1 ($df=62-3-1=58$). By looking at the probability value of 0.05 and df of 58, we get a ttable of 1.672. The independent variable is said to have an effect if t-count $>$ t-table. The following are partial test results with IBM SPSS.

Table 2. t Test Results
Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.	Keterangan
1	(Constant)	1.553	2.135		.727	.470	
	Understanding Accounting	.403	.086	.411	4.715	.000	Accepted
	Utilization of Accounting Information Systems	.387	.081	.428	4.780	.000	Accepted
	Level Of Education	.198	.070	.199	2.816	.007	Accepted

a. Dependent Variable: Quality of Financial Statement Information
Source: Data Processed (2023)

Based on the accounting understanding variable, it has a significance of $0.000 < 0.05$. It can be concluded that H_a is accepted and H_0 is rejected. Apart from that, the calculated value of the Accounting Understanding variable is greater than ttable, namely $4.715 > 1.672$. Therefore H_a is accepted and H_0 is rejected. It can be concluded that partially understanding accounting influences the quality of financial report information.

Based on the Accounting Information System Utilization Variable, it has a significance of $0.000 < 0.05$. It can be concluded that H_a is accepted and H_0 is rejected. Apart from that, the calculated value of the Accounting Information System Utilization variable is greater than ttable, namely $4.780 > 1.672$. Therefore H_a is accepted and H_0 is rejected. It can be concluded that partially the variable Accounting Information System Utilization influences the Quality of Financial Report Information.

Based on the Education Level variable, it has a significance of $0.007 < 0.05$. It can be concluded that H_a is accepted and H_0 is rejected. Apart from that, the t-count value of the Education Level variable is greater than t table, namely $2,816 > 1.672$. Therefore H_a is accepted and H_0 is rejected.

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It can be concluded that the Education Level variable partially influences the Quality of Financial Report Information.

The Coefficient of Determination (R²) is to measure how far the model's ability to explain the dependent variable. The Determination Coefficient Test (R²) can be seen from the adjusted R Square value.

Tabel 4. Multiple Linear Regression Analysis Test

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	1.553	2.135	
	Understanding Accounting	.403	.086	.411
	Utilization of Accounting Information Systems	.387	.081	.428
	Level Of Education	.198	.070	.199

a. Dependent Variable: Quality of Financial Statement Information

Tabel 3. Coefficient of Determination Test (R²)

Model	Adjusted R Square	Std. Error of the Estimate
1	.756	1.560

a. Predictors: (Constant), Understanding Accounting, Utilization of Accounting Information Systems, Level Of Education

Source: Data Processed (2023)

Based on the table above, it can be seen that there is an Adjusted R Square value of 0.756. The value of the correlation coefficient or Adjusted R Square is 0.756, equal to 75.6%. This value means that the variables understanding accounting, utilization of accounting information systems and level of education simultaneously influence the quality of financial report information by 75.6%. Meanwhile, the remainder (100% - 75.6% = 24.4%) is influenced by other variables that are not in this research, such as internal control system variables, commitment of village officials and internal supervision.

This test is used to determine the relationship between variables between independent variables and related variables. This research uses 3 independent variables and 1 dependent variable, namely the quality of financial report information. The following are the results of data processing using IBM SPSS 26.

Source: Data Processed (2023)

$$KLK = 1.553 + 0.403 PAK + 0.387 PSIA + 0.198 TPI$$

Based on the regression equation above, researchers can conclude:

1. The results of the equation show a constant value (α) of 1.553. This means that if the variables accounting understanding, use of accounting information systems and level of education are

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considered constant or equal to 0, then the average of the variables measured will increase the quality of village government financial report information by 1,553.

2. The results of the equation show that the regression coefficient value for understanding accounting is 0.403. This means that the accounting understanding variable has a positive effect on the quality of financial report information. This shows that when the accounting understanding variable increases by one unit, the financial report information quality variable is 0.403

3. The results of the equation show that the regression coefficient value for the use of accounting information systems is 0.387. This means that the variable utilization of accounting information systems has a positive effect on the quality of financial report information. This shows that when the accounting information system utilization variable increases by one unit, the financial report information quality variable is 0.387.

4. The results of the equation show that the Education Level regression coefficient value is 0.198. This means that the Education Level variable has a positive effect on the quality of financial report information. This shows that when the Education Level variable increases by one unit, the financial report information quality variable is 0.198.

In hypothesis testing, the accounting understanding variable has a significance of $0.000 < 0.05$. The conclusion is that H_a is accepted and H_0 is rejected. Then, the calculated value of the Accounting Understanding variable is greater than t_{table} , namely $4.715 > 2002$. Therefore, H_a is accepted and H_0 is rejected. It can be concluded that partially the Accounting Understanding variable influences the quality of financial report information. This explains the importance of understanding accounting to be able to create quality financial reports.

This influence is supported by respondents' answers to the accounting understanding indicator with an average of 3.96 which is rounded to 4 or in the agree category. This means that respondents agree regarding accounting understanding of the quality of financial report information. With the stages of making financial reports in the process of journaling, profit and loss reports, making trial balances to creating information that can be used by parties who need it. It can be concluded, with the majority of respondents answering agreeing with accounting understanding of the quality of financial report information. Understanding accounting is the basis for village officials in creating quality financial report information that will be produced. The more village officials understand accounting, the better and better the quality of financial report information.

Based on hypothesis testing, the Accounting Information System Utilization Variable has a significance of $0.000 < 0.05$. It can be concluded that H_a is accepted and H_0 is rejected. Apart from that, the calculated value of the variable Accounting Information System Utilization is greater than t_{table} , namely $4.780 > 2002$. Therefore, H_a is accepted and H_0 is rejected. It can be concluded that partially the variable Accounting Information System Utilization influences the Quality of Financial Report Information.

This influence is supported by the average respondent answer of 3.89 which is rounded to 4 or in the agree category. This means that respondents agree with the statements in the indicator variable for the use of accounting information systems. By making good use of the accounting information system, village officials can manage and access financial information effectively. Utilization of existing facilities can also support the quality of the information produced. Such as using computers that have updated and latest versions of software and hardware, so that computer performance in accessing financial data is not slow. There is also good use of the internet network,

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as a link in sending information to various parties. In this era, everything is easy to receive and obtain information. This then needs to be utilized by the village government so that information is more accurate and effective, one of which is by using an internet network that has good speed capacity. So it can be concluded that by using a good accounting information system, the quality of the information produced will also be better.

Based on the Education Level variable, it has a significance of $0.007 < 0.05$. It can be concluded that H_a is accepted and H_0 is rejected. Apart from that, the t calculated value of the education level variable is greater than t table, namely $2.816 > 2.002$. Therefore, H_a is accepted and H_0 is rejected. It can be concluded that the Education Level variable partially influences the Quality of Financial Report Information.

In the description of respondents' answers to the education level variable, it is known that the average value is 3.88, which means that the majority of respondents agree with the statement indicators on education level. This means that education is an important factor in obtaining quality information in financial reports. We can see that someone with a high level of education definitely has an effective way of completing a job or task. The education undertaken by village officials is the basis for building an understanding of the quality of financial report information. Even though not all village officials have an educational background in economics, within the village government, efforts are made to improve their ability to understand the management of financial reports, with the many seminars and training available in the village government. It can be concluded that the importance of education in managing and creating quality financial report information. The higher the education obtained by village officials, the better the quality of the information produced.

CONCLUSION

The aim of the research is to analyze the influence of accounting understanding, use of accounting information systems and level of education on the quality of village government financial reports by conducting a partial test (t test) and based on the Adjusted R Square of 75.6%, which means $100\% - 75.6\% = 24.4\%$ is influenced by other variables. Based on the explanation and analysis tests carried out, the conclusion from the test results above is: The accounting understanding variable partially has a positive effect on the quality of village government financial reports. The higher the level of understanding that village officials have regarding accounting, the better the quality of the information produced in financial reports will be. The Accounting Information System Utilization variable partially has a positive effect on the quality of village government financial reports. By making good use of the accounting information system, the quality of financial report information can be produced to be accurate. The Education Level variable partially has a positive effect on the quality of village government financial reports. The higher the education of village officials, the higher their.

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