

ABSTRACT

The research aims to determine and test the influence of: (1) human resource competency on village financial performance; (2) use of technology on the quality of village financial reports; (3) the government's internal control system moderates the influence of human resource competence on the quality of village financial reports and (4) the government's internal control system moderates the influence of the use of information technology on the quality of village financial reports. The research population is village officials who are responsible for managing village funds in Tungkal Ilir, Bram Itam and Betara Districts, West Tanjung Jabung Regency with a sample of 80 people from 22 villages. The research method is a quantitative method with Smart-PLS analysis. The research results concluded: (1) human resource competency has an influence on the quality of village financial reports in Tungkal Ilir, Bram Itam and Betara Districts, Tanjung Jabung Regency; (2) The use of information technology has an influence on the quality of village financial reports in Tungkal Ilir, Bram Itam and Betara Districts, West Tanjung Jabung Regency; (3) the internal control system is not able to moderate the competency of human resources on the quality of village financial reports in Tungkal Ilir, Bram Itam and Betara Districts, West Tanjung Jabung Regency and (4) the internal control system is not able to moderate the use of information technology on the quality of financial reports in District villages. Tungkal Ilir, Bram Itam and Betara, West Tanjung Jabung Regency

Keywords: *Human Resource Competency, Utilization of IT, Quality of Village Financial Reports, Internal Control System*

ABSTRAK

Penelitian bertujuan untuk mengetahui dan menguji pengaruh: (1) kompetensi sumber daya manusia terhadap kinerja keuangan desa; (2) pemanfaatan teknologi terhadap kualitas laporan keuangan desa; (3) sistem pengendalian intern pemerintah memoderating pengaruh kompetensi sumber daya manusia terhadap kualitas laporan keuangan desa dan (4) sistem pengendalian intern pemerintah memoderating pengaruh pemanfaatan teknologi informasi terhadap kualitas laporan keuangan desa. Populasi penelitian adalah perangkat desa yang bertanggungjawab terkait pengelolaan dana desa di Kecamatan Tungkal Ilir, Bram Itam dan Betara Kabupaten Tanjung Jabung barat dengan sampel berjumlah 80 orang yang berasal dari 22 desa. Metode penelitian adalah metode kuantitatif dengan analisis Smart-PLS. Hasil penelitian menyimpulkan: (1) kompetensi sumber daya manusia memiliki pengaruh terhadap kualitas laporan keuangan desa di Kecamatan Tungkal Ilir, Bram Itam dan Betara Kabupaten Tanjung Jabung; (2) Pemanfaatan teknologi informasi memiliki pengaruh terhadap kualitas laporan keuangan desa di Kecamatan Tungkal Ilir, Bram Itam dan Betara Kabupaten Tanjung Jabung Barat; (3) sistem pengendalian intern tidak mampu memoderating kompetensi sumber daya manusia terhadap kualitas laporan keuangan desa Kecamatan Tungkal Ilir, Bram Itam dan Betara Kabupaten Tanjung Jabung Barat sebesar dan (4) sistem pengendalian intern tidak mampu memoderating pemanfaatan teknologi informasi terhadap kualitas laporan keuangan desa Kecamatan Tungkal Ilir, Bram Itam dan Betara Kabupaten Tanjung Jabung Barat

Kata kunci: *Kompetensi Sumber Daya Manusia, Pemanfaatan TI, Kualitas Laporan Keuangan Desa, Sistem Pengendalian Intern*