

## **STRENGTHENING FINANCIAL COMPETENCE THROUGH VILLAGE FINANCIAL REPORT TRAINING FOR SUB DISTRICT HEADS AND OFFICIALS IN KUNINGAN REGENCY**

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### **ABSTRACT**

*This community service activity aims to enhance the abilities of district heads in Kuningan Regency in preparing village financial reports, an essential aspect of budget management and financial transparency. This topic was chosen since many district heads have not fully understood Government Accounting Standards (SAP) and the proper techniques for financial report preparation. The methods used in this activity include interactive training involving presentations, discussions, and hands-on practice, along with evaluations through pretests and post tests. The results indicate a significant increase in participants' understanding, with average pretest scores rising from 45% to 80% in the posttest. Additionally, feedback from participants shows high satisfaction with the quality of the material and teaching methods. These findings highlight the importance of ongoing training in strengthening the capacity of district heads, contributing to better and more accountable village fiscal management. In conclusion, this training successfully improved district heads' understanding and skills in preparing village financial reports, which is expected to be implemented in their daily duties.*

*Keywords: training; financial reporting; accounting; district heads; village*

### **INTRODUCTION**

Accountable and transparent village financial management is a crucial aspect of achieving good governance at the sub-district level (Kase et al., 2024). Transparency in managing village budgets not only enhances public trust in village governments but also reduces the risk of budget misuse.

Suryatimur et al., (2020). However, many sub-districts and

villages in Kuningan Regency still face it.

Challenges in preparing financial reports in accordance with government accounting standards (Ghimire et al., 2023). This is largely due to a lack of understanding and technical skills among village officials particularly sub-district heads and their administrative staff in applying the principles of village financial accounting (Hamzah et al., 2024).

According to the 2023 Village Financial Audit Report, 65% of the villages in Kuningan Regency still encounter discrepancies in financial reporting. These include unsystematic transaction records, misallocated budgets, and the unavailability of timely financial reports (Martika et al., 2024). Such conditions hinder budget evaluations and village development planning. Moreover, ineffective budget supervision often opens the door to potential fraud (Nusron et al., 2021).

Villages in Kuningan Regency especially rural areas with significant social and economic potential in agriculture and tourism struggle to fully realize this potential without sound financial management (Abrar et al., 2021). Efforts to improve village financial management at the sub-district level are therefore essential to support sustainable development (Indriani et al., 2021).

The main issue in this context is the low level of understanding and technical ability among sub-district and village officials in preparing financial reports that comply with government accounting standards. Therefore, initiatives to enhance their competencies are urgently needed.

The purpose of this community service activity is to provide assistance to sub-district heads and their staff in preparing accurate, transparent, and government standard compliant village financial reports. This initiative is expected to minimize budget management errors and improve accountability in village financial governance.

Literature reviews indicate that training and intensive assistance in preparing government financial reports can significantly improve officials' budgeting capabilities. Studies by Ramadhani et al., (2023) found that villages receiving six months of accounting assistance reduced financial reporting discrepancies by up to 40%. Similarly, studies by (Hamzah et al., 2023; Monoarfa et al., (2023) emphasize that consistently applying government accounting standards improves the quality of village financial management.

Through this theoretically and empirically grounded assistance, the program aims to enhance the skills of sub-district officials and village staff in preparing better financial reports, ultimately contributing to improved

village governance in Kuningan Regency.

## **IMPLEMENTATION METHOD**

This community service program adopts a participatory approach using training, mentoring, and continuous evaluation methods to achieve the goal of improving the capabilities of sub-district heads and their staff in preparing village financial reports in accordance with government accounting standards (Martika et al., 2024). The implementation of the program is divided into several stages as follows:

### **Theoretical Training**

In the initial stage, participants undergo theoretical training covering the fundamentals of village financial accounting, accrual-based accounting principles, and applicable government accounting standards. This material is delivered through seminars and group discussions, aiming to provide a deep understanding of the technical aspects of village financial management.

### **Simulation and Hands-On Practice**

Following the theoretical session, participants engage in simulations of

preparing village financial reports using real data from local village finances. This practical session aims to enhance participants' technical skills in recording financial transactions, compiling reports, and conducting basic internal audits. Participants work in groups under the guidance of expert facilitators to complete these tasks.

### **Structured Mentoring**

The program continues with three months of intensive mentoring after the training phase. Mentoring is conducted periodically through both field visits and online communication to ensure each sub-district can effectively apply the knowledge gained in real-world settings. This phase focuses on solving field-related issues and providing relevant, practical solutions directly.

### **Evaluation and Monitoring**

Evaluation is carried out in two phases: process evaluation and outcome evaluation. Process evaluation occurs during the mentoring phase, using observation sheets to assess the level of participation and engagement of participants in the activities. Outcome evaluation is conducted at the end of the program by

measuring participants' success in independently preparing village financial reports.

## **RESULT AND DISCUSSION**

On September 20, 2024, a training program on village financial management for sub-district heads across Kuningan Regency was held at Wisma Permata. The event began at 9:00 AM (WIB) and was attended by 32 sub-district heads representing various districts within Kuningan Regency. From early morning, participants arrived with high enthusiasm to engage in the training aimed at enhancing their capacity to prepare village financial reports in accordance with government accounting standards.

The event commenced with an opening speech from the facilitator, who emphasized the importance of transparency and accountability in managing village finances. The participants listened attentively, acknowledging the growing significance of accountability in managing the increasingly substantial village fund allocations. Following the opening remarks, the session continued with an interactive theoretical

presentation on Government Accounting Standards (SAP). This session guided participants through the basic concepts of accrual-based financial reporting, which has long been a challenge in practical implementation.

After the theory session, participants took part in a simulation of financial report preparation. They were divided into several groups and given simulated village financial data to analyze and process. The atmosphere grew more dynamic as participants began engaging in discussions, asking questions, and interacting directly with facilitators regarding the technical challenges they face in the field. This hands-on practice not only improved their technical skills but also boosted their confidence in facing audits and financial oversight.

The event concluded at 12:00 PM, with participants completing a post-test to measure their knowledge gains, as well as an evaluation questionnaire to provide feedback on the training. Overall, the session ran smoothly and made a tangible contribution toward more transparent and effective village financial management in Kuningan Regency.

To evaluate the training's effectiveness, a pre-test was conducted before the session, followed by the post-test after the activities concluded. The results from both tests reflected a significant improvement in participants' understanding of the material presented.



**Figure 1. Illustrates participant activities during the village financial report preparation training.**

The image shows participants attentively listening to the material presented during the training session. Sub-district heads from various areas within Kuningan Regency appear highly focused as they pay close attention to the facilitator at the front of the room. They are seated calmly, with some taking notes on key points related to Government Accounting Standards (SAP). The facilitator is seen delivering the session using visual presentations and providing relevant practical examples to help participants better understand the process of

preparing village financial reports. The classroom atmosphere appears conducive and attentive, reflecting the participants' strong commitment to improving their competence in village financial management.



**Figure 2. Training participants attentively observing the preparation of village financial reports.**

Figure 2 captures the training participants as they focus on the preparation of village financial reports. The sub-district heads from Kuningan Regency are seen seriously following each step presented by the facilitator regarding the procedures of financial reporting based on Government Accounting Standards (SAP). Participants are taking notes and occasionally asking questions to deepen their understanding. The room atmosphere is highly interactive yet orderly, with visible enthusiasm from participants as they follow every stage of the material. This active engagement demonstrates a strong commitment

from the participants to apply the knowledge they have gained in managing village finances in their respective areas.

To assess the effectiveness of the SAP-based village financial report training, initial measurements were conducted through a pretest, and final evaluations through a posttest. Before the training began, participants were given a pretest to measure their baseline understanding of the concepts and practices related to village financial reporting. After the training sessions and simulations were completed, a posttest was administered to evaluate the improvement in participants' knowledge and skills.

The pretest aimed to identify the initial level of knowledge possessed by the sub-district heads, especially regarding bookkeeping, report preparation, and the application of accrual-based accounting standards. The posttest, on the other hand, was designed to assess participants' achievements after the training, as well as to measure how well the material was understood and could be applied in their daily tasks. The following section presents the results of the pretest and posttest from all 32 sub-district heads

who participated in the training in Kuningan Regency.

**Table 1. Pretest and Posttest Results**

Assessment Aspect	Pretest	Posttest
Understanding of Government Accounting Standards (SAP)	48%	80%
Preparation of Village Financial Reports	45%	87%
Use of Accrual-Based Accounting System	40%	82%
Financial Accountability and Transparency	50%	88%
Practical Understanding of Financial Recordkeeping	42%	85%

Table 1 presents the comparison of pretest and posttest results based on five key aspects that reflect the financial competence of village officials. Each aspect was assessed using structured questions designed to measure specific competencies. The first aspect, *Understanding of Government Accounting Standards (SAP)*, was measured by testing participants' ability to recognize the principles, objectives, and components of SAP through multiple-choice and case-based questions. The second aspect, *Preparation of Village Financial Reports*, evaluated the participants' skills in drafting the basic formats of Village Budget and financial realization reports. The third aspect,



*Use of Accrual-Based Accounting System* involves questions that are distinguished between cash and accrual bases, as well as tasks requiring the application of accrual principles in recording transactions. The fourth aspect, *Financial Accountability and Transparency*, was assessed by examining the participants' understanding of reporting obligations, transparency mechanisms, and adherence to financial regulations. Lastly, the fifth aspect, *Practical Understanding of Financial Recordkeeping*, was measured through simulated exercises involving manual bookkeeping and budget tracking based on real-life scenarios in village financial administration.

Based on the pretest and posttest results obtained from 32 sub-district heads (camat) who participated in the village financial report training, there was a significant increase in their understanding of five key aspects of village financial management based on Government Accounting Standards (SAP). Before the training began, the participants' average understanding across these aspects was only 48%, but after the training, it sharply increased to 80%. This indicates that the training

successfully strengthened participants' knowledge of the fundamental principles of SAP, which form the foundation for accrual-based village financial reporting.

In the aspect of Village Financial Report Preparation, participants initially had an understanding level of 45%, which rose to 87% after the training. This significant increase demonstrates that the training was effective in enhancing the practical skills of the sub-district heads in preparing village financial reports in accordance with applicable standards. Similarly, in the area of Using an Accrual-Based Accounting System, participants' understanding increased from 40% before the training to 82% afterward. This shows that the training successfully addressed participants' difficulties in grasping accrual-based accounting concepts, which had previously been a major challenge in managing village finances.

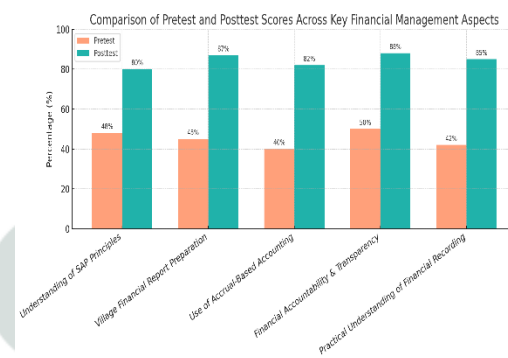
Furthermore, regarding Financial Accountability and Transparency, participants initially had a comprehension rate of 50%, which improved to 88% after the training. This reflects that the training effectively emphasized the importance

of transparency and responsibility in managing public funds—an essential component of clean and accountable governance. Lastly, in the aspect of Practical Understanding of Financial Recordkeeping, participants' understanding increased from 42% before the training to 85% afterward. This demonstrates that the training provided participants with skills that can be directly applied to daily financial recording in their respective villages.

Overall, the pretest and posttest results show that the training successfully enhanced the participants' competencies in all the areas covered. The improvement in understanding across all aspects, from SAP fundamentals to accountability, indicates that the training methods—including material delivery and simulations—were effective in creating significant changes in participants' abilities to manage village finances in line with existing regulations.

The following graph presents a visual representation of the pretest and posttest results. It compares participants' levels of understanding across the five key assessment aspects before and after the training. This

visualization offers a clearer picture of the improvements achieved in each area, which include Understanding of Government Accounting Standards (SAP), Preparation of Village Financial Reports, Use of Accrual-Based Accounting Systems, Financial Accountability and Transparency, and Practical Understanding in Financial Recordkeeping.



**Figure 3. Pretest and Posttest Results of the Village Financial Report Preparation Training**

To assess participants' satisfaction and the effectiveness of the village financial report preparation training, a questionnaire was administered to all 32 sub-district heads (camat) in Kuningan Regency. The survey measured participants' perceptions of various training aspects, including content quality, teaching methods, facilities, and the relevance of the material to their duties. The results are summarized in the table below.



**Table 2. Training Questionnaire Results**

Assessment Aspect	Excellent (%)	Good (%)	Fair (%)	Poor (%)
Training Content Quality	65%	30%	5%	0%
Teaching Methods	60%	35%	5%	0%
Relevance of Content to Participants' Needs	70%	25%	5%	0%
Training Facilities	55%	40%	5%	0%
Interaction and Discussion with Facilitators	75%	20%	5%	0%

Based on the data in Table 2, the majority of participants rated the training very positively. For Training Content Quality, 65% rated it excellent and 30% good, with only 5% rating it fair and none rating it poor. In terms of Teaching Methods, 60% rated them excellent and 35% good, again with 5% fair and 0% poor indicating that the delivery techniques were highly effective.

Regarding Relevance of Content to Participants' Needs, 70% rated it excellent and 25% good, demonstrating that most found the material directly applicable to their village finance responsibilities. Training Facilities received 55% excellent and 40% good, with a small 5% fair overall, the venue and resources were deemed adequate.

Finally, Interaction and Discussion with Facilitators scored highest, with 75% excellent and 20% good, showing that participants valued the opportunity to engage directly with experts.

Overall, these results indicate that the village financial report training met participants' expectations and needs, delivering high-quality content, effective teaching, relevant material, and ample opportunity for interaction.

## CONCLUSION

Based on data from the pretest and posttest results, as well as participant feedback gathered through questionnaires, the effectiveness of the training can be comprehensively evaluated, including an assessment of its strengths and weaknesses and suggestions for future development. The training successfully enhanced participants' understanding, as shown by significant improvements in five key areas. Foundational knowledge of Government Accounting Standards (SAP) increased from 48% to 80%, with similar gains in report preparation, the use of accrual-based accounting systems, accountability, and practical record-keeping. According to the questionnaire responses, participants

rated both the content quality and delivery methods as excellent, expressing high levels of satisfaction with the training's relevance to their work. The interaction between facilitators and participants was also rated very positively, contributing to stronger engagement and understanding.

The training's main strengths were its tailored materials and interactive teaching approach, which provided practical insights that could be directly applied by village leaders in managing local finances. However, some areas for improvement were also identified. A number of participants considered the training facilities to be only adequate, highlighting the need for better support infrastructure. In addition, more comprehensive follow-up support is necessary to ensure that the skills acquired are effectively applied in real-world settings. For future development, the training could benefit from more intensive field mentoring or hands-on practice sessions. Introducing village accounting software applications may also help improve efficiency and accuracy in financial management. These findings demonstrate that the

participatory, hands-on approach used in the training was effective, while also indicating clear steps that can be taken to strengthen and sustain its impact in future programs.

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