

Improving Village Bookkeeping and Accountability Report (SPJ) Competence through Local Government Initiatives in Kaur District

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Keywords:

*Village Financial Management
Accountability Report (SPJ)
Village Apparatus Development
Financial Accountability
Regional Inspectorate*

ABSTRACT

This study aims to analyze the effectiveness of the training conducted by the Regional Inspectorate of Kaur District in improving the competence of village officials in financial management, particularly in bookkeeping and the preparation of the Accountability Report (SPJ). The method used is a descriptive qualitative approach with data collection through in-depth interviews, participatory observation, and document analysis. The research informants consisted of 12 village officials, village heads, and officials from the Regional Inspectorate of Kaur District. The results show that although training has been conducted, many village officials still struggle to understand and implement the procedures for bookkeeping and preparing SPJ according to the applicable standards. The training, which is more theoretical and lacks practical involvement, is one of the factors causing these difficulties. The findings also revealed that many villages still use manual systems for financial recording, which risks creating discrepancies in financial reports. This study recommends that the training for village officials be more practice-based and encourages the adoption of information technology in village financial management to improve transparency and accountability. More practical training is expected to enhance the competence of village officials in accountable and efficient financial management.

Article history:

Received 10-24-2025

Revised 03-10-2026

Accepted 12-04-2026

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Published by : Fakultas Ilmu Sosial dan Ilmu Politik Universitas Prof. Dr. Hazairin, SH Bengkulu, Indonesia

ISSN : 2252-5270 & E-ISSN : 2620-6056



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1. Introduction

The effective management of village finances heavily depends on the competence of village apparatus in preparing accurate financial reports. Two key aspects in this management are proper bookkeeping and the preparation of Accountability Reports (SPJ) that comply with applicable regulations. The success of preparing accurate financial reports ensures transparency and accountability, which are crucial for village development and public services.

Although the regulations governing village fund management have been established through Law No. 6 of 2014 on Villages, many villages still face challenges in its implementation. One of the main obstacles is the lack of understanding among village officials regarding the correct procedures for bookkeeping and preparing SPJ. Inaccuracies in managing village finances, both in terms of bookkeeping and SPJ, can lead to legal issues and undermine the quality of public services at the village level.

The challenges in financial management not only hinder village development progress but also erode public trust in village officials. Therefore, concrete measures are required to enhance the financial administration competence of village apparatus. One relevant solution is the capacity-building efforts conducted by related institutions, such as the Regional Inspectorate, which plays a key role in ensuring that village officials understand and implement proper procedures in financial management.

The improvement of village apparatus competence in managing village finances has been a topic widely discussed in previous research. Suryani (2021) found that village financial management training significantly enhanced the competence of village officials in preparing more accountable and transparent financial reports. A similar study by Windyastuti et al. (2019) emphasized the importance of transparency in managing village funds. They argued that good transparency can prevent the misuse of village funds and ensure that the village budget is used according to the regulations.

Moreover, Hendaris (2021) highlighted the role of information technology in improving the accountability of village fund management. He stated that technology could help village officials

manage finances more efficiently, although the biggest challenge faced is the low digital literacy among village officials, which hinders the maximal implementation of technology.

In addition to these studies, several international scholars have also explored the importance of competence in financial management at the local government level. A study by Kessing & Santos (2020) found that local government officials who undergo regular training on financial accountability are more likely to comply with financial regulations and contribute to higher levels of public trust. Similarly, Thomas & Lyne (2018) observed that effective training programs in small municipalities in Africa led to more accurate and timely financial reporting, highlighting the role of continuous capacity-building in promoting transparency.

However, despite numerous studies emphasizing the importance of training and technology use in village financial management, there is a research gap regarding the role of direct supervision by the Regional Inspectorate. This supervision focuses on improving the competence of village officials in preparing SPJs that comply with existing standards. Dewi (2019), for instance, revealed that the competence of village officials affects the quality of village financial management, but this study did not delve into the role of the Regional Inspectorate in administrative supervision at the village level.

Similarly, Ardianti (2017) stressed the importance of human resources competency in managing village finances but did not specifically address the supervision provided by regulatory bodies such as the Regional Inspectorate. This suggests that while supervision is essential, its impact on village financial management has not been extensively studied, especially in relation to preparing SPJs according to the prevailing regulations.

Furthermore, Ningsih (2022) conducted research on the accountability of village fund management, highlighting the importance of awareness and understanding of village officials regarding applicable rules and procedures. However, this study did not cover the supervision aspect conducted by the Regional Inspectorate, which could significantly contribute to better financial management.

Research by Ayem (2022) identified a relationship between accountability and village fund management. However, this study did not explore the role of supervision by government oversight bodies, such as the Regional Inspectorate, in the context of village financial management and SPJ preparation. This indicates a gap in the literature regarding the effectiveness of training and supervision conducted by the Regional Inspectorate.

Previous studies show that while there is research on the competence of village apparatus in managing finances, no studies have specifically investigated the impact of direct supervision by the Regional Inspectorate of Kaur Regency in improving village officials' competence, particularly in preparing SPJs that comply with regulations. This study aims to fill this gap by exploring how the capacity-building efforts conducted by the Regional Inspectorate of Kaur Regency can enhance the competence of village officials in managing finances and preparing accountable and transparent SPJs.

Therefore, this research is expected to make a significant contribution to the development of more effective village financial management policies and improve the accountability and transparency of village fund management in Kaur Regency. Additionally, this study aims to identify a more practical and needs-based capacity-building model for village officials, which can increase the effectiveness of future training initiatives.

2. Method

This study employs a qualitative descriptive approach to examine the effectiveness of the capacity-building efforts conducted by the Regional Inspectorate of Kaur Regency in enhancing the competence of village apparatus in financial management, particularly in bookkeeping and the preparation of Accountability Reports (SPJ). This approach is chosen because the research focuses on exploring the understanding, experiences, and perceptions of village officials regarding the capacity-building provided, as well as its impact on their ability to manage village finances (Sugiyono, 2019).

2.1. Research Location and Subjects

This research was conducted in Kaur Regency, Bengkulu Province, with a focus on villages under the supervision of the Regional

Inspectorate of Kaur Regency. The subjects of the study consist of village officials, particularly the financial secretaries and village heads, as well as staff from the Regional Inspectorate involved in capacity-building activities. A total of 12 village officials were purposively selected, considering their direct involvement in village financial management and the preparation of SPJs.

2.2. Data Collection Techniques

Data collection was carried out through in-depth interviews, participatory observation, and document analysis (Creswell, 2016). These techniques were chosen to gather comprehensive and detailed data regarding the capacity-building efforts by the Regional Inspectorate and their impact on the competence of village officials.

- 1) In-depth Interviews: Interviews were conducted with 10 selected village officials and 5 officials from the Regional Inspectorate of Kaur Regency. The purpose of the interviews was to explore their understanding of the capacity-building process, the challenges faced in financial management, and the impact of the capacity-building on their ability to prepare SPJs.
- 2) Participatory Observation: The researcher also engaged in direct observation during the capacity-building process conducted by the Regional Inspectorate. This observation aimed to understand the context and dynamics of the ongoing capacity-building, as well as to assess whether the training met the needs of village officials in financial management.
- 3) Document Analysis: Documents related to village financial management, such as financial reports, SPJs, and the reports of capacity-building activities from the Regional Inspectorate, were analyzed to assess how the training impacted the quality of village financial administration.

2.3. Data Analysis Techniques

The collected data were analyzed using thematic analysis. The first step in the analysis was transcribing the interviews and recording the results of observations. The data were then categorized into key themes based on relevant categories related to the research objectives, such as the competence of village officials, financial management, and the impact of capacity-building.

Once the main themes were identified, the researcher conducted data interpretation to draw conclusions regarding the effectiveness of the capacity-building efforts by the Regional Inspectorate and their impact on village financial management. This process was carried out iteratively, revisiting the data to ensure the validity and reliability of the analytical outcomes.

2.4. Validity and Reliability

To ensure the validity and reliability of the data, this study used triangulation. Triangulation was achieved by comparing the results from interviews with those from observations and document analysis. Additionally, to minimize bias, interviews were conducted by more than one researcher, and the interview transcriptions were reviewed by several research colleagues.

2.5. Ethical Considerations

This research was conducted in adherence to ethical research principles. All participants were provided with clear information regarding the purpose of the study, and their consent was obtained through written informed consent forms. Furthermore, the confidentiality of the collected data was maintained, and it was used solely for the purposes of this research.

3. Results And Discussion

3.1. The Importance of Enhancing Competence in Bookkeeping and SPJ Preparation in Villages in Kaur Regency

Enhancing the competence of village officials in managing village finances, particularly in bookkeeping and the preparation of Accountability Reports (SPJ), is a crucial aspect in ensuring accountability and transparency at the village level. Based on interviews with informant 1 (Village Financial Secretary X), informant 2 (Village Head Y), and informant 3 (Regional Inspectorate of Kaur Regency), it was revealed that although capacity-building efforts have been conducted by the Regional Inspectorate, most village officials still face difficulties in preparing SPJs that comply with established standards.

Informant 1 stated, *"Whenever we prepare SPJs, we often get confused with the format and procedures, even though we have been trained, we still feel unclear about how to implement it on the ground."* Informant 2

echoed similar sentiments, saying, *"Although we attend various training sessions, we still face difficulties because there are no in-depth simulations on how to fill out and prepare SPJs in accordance with the applicable regulations."*

One of the key factors causing these difficulties is the lack of mastery among village officials in bookkeeping systems and the application of standardized SPJs. Research by Suryani (2021) and Windyastuti et al. (2019) highlights that capacity-building efforts not grounded in real-world experience or practical training often fail to equip village officials with the necessary skills to face field challenges. This finding is also consistent with the results of this study, where the capacity-building was primarily focused on theoretical knowledge and basic concepts of village financial administration, without providing case examples or hands-on exercises in SPJ preparation.

In line with this, studies by Kessing & Santos (2020) and Thomas & Lyne (2018) also highlight the significance of training programs that blend theory with practical experience. Their research suggests that local government officials who are provided with practical, hands-on training are better able to apply theoretical knowledge to real-world financial management tasks.

3.2. Analysis of the Regional Inspectorate's Capacity-Building and Its Impact

The capacity-building provided by the Regional Inspectorate of Kaur Regency aims to improve village officials' understanding of financial management procedures and the accountability of village fund expenditures. However, according to an interview with Informant 3 from the Regional Inspectorate, there is an acknowledgment that the training provided is still not sufficiently in-depth to impart the practical skills needed. Informant 3 stated, *"We have provided training on bookkeeping and SPJs, but many village officials still struggle to apply the material in the field. One of the major challenges is the lack of time they have to focus on training."*

This finding indicates that, although capacity-building efforts have been undertaken by the Regional Inspectorate, these training sessions are still somewhat general and do not fully address the practical needs of village officials. Dewey's (1938) Experiential Learning Theory emphasizes that effective learning should involve

real-life practice. Therefore, the capacity-building by the Regional Inspectorate needs to adopt a more practical, experience-based approach, such as simulations in SPJ preparation and real-life case studies relevant to the village context.

This idea aligns with the findings of research by Ayem (2022) and Ningsih (2022), which highlight that, while training in financial management is essential, it must also be contextualized to address real-world problems. Ayem (2022) further emphasizes the need for on-the-job training and in-situ practice, arguing that such learning models bridge the gap between theory and practice in local government settings.

3.3. Incompatibility in Bookkeeping and SPJ in Villages: Analysis of Findings

One of the main findings of this study is the inconsistency in bookkeeping and SPJ preparation across several villages in Kaur Regency. Based on interviews with Informant 4 (Village Financial Secretary Z), it was found that village officials are still using manual bookkeeping systems, which are prone to errors in recording. Informant 4 explained, *"We still use manual books to record every transaction, and often the data recorded does not match the actual budget usage."*

Moreover, Informant 5 (Village Head A) revealed, *"The SPJs we prepare are often not in line with the audits, and we have to revise them several times before they are finally accepted by the Inspectorate."* This indicates that village officials have yet to fully master how to prepare financial reports that comply with the established standards.

Research by Hendaris (2021) and Kessing & Santos (2020) supports this finding, noting that technology adoption in public finance management improves transparency and facilitates more accurate record-keeping. Hendaris (2021) further suggests that digital tools can streamline the bookkeeping process, reduce errors, and ensure financial data consistency. Similarly, Ayem (2022) stresses the need for integrated financial information systems that not only reduce administrative errors but also ensure financial reports and SPJs are accurate and compliant with regulations.

3.4. The Impact of Insufficient Understanding in Village Financial Management

The lack of understanding among village officials regarding financial management, bookkeeping, and SPJ preparation impacts the quality of village financial reports. Inaccuracies in financial reports and SPJs can lead to inadequate audits, which ultimately reduces the accountability of village fund management. As stated by Informant 6 (Regional Inspectorate Officer), "*We often find discrepancies between the recorded expenditures and what is reported in the SPJ. This causes us to return the reports for revision.*" These errors may delay the village's access to village funds for the following year and reduce public trust in village officials.

This finding is in line with studies by Windyastuti et al. (2019) and Suryani (2021), who argue that financial mismanagement and inaccuracies in financial reporting can lead to significant legal and financial consequences. Windyastuti et al. (2019) specifically emphasize that financial mismanagement at the village level undermines public trust and hampers the effectiveness of development programs.

3.5. Relevance of Capacity-Building and Recommendations for Enhancing Competence

Based on the findings above, the capacity-building efforts conducted by the Regional Inspectorate of Kaur Regency need improvement in terms of methodology and approach. One recommendation derived from this study is to increase the emphasis on practical, experience-based training methods. As suggested by Windyastuti et al. (2019), transparency in village fund management can only be achieved if village officials possess adequate skills in bookkeeping and SPJ preparation. Therefore, the Regional Inspectorate should adopt a more applicative approach by providing simulations and case-based training relevant to the specific conditions of each village.

Additionally, the introduction of an integrated village financial information system should be prioritized. Research by Suryani (2021) shows that technology can improve accountability in managing village funds. Implementing a system that assists village officials in

recording and reporting financial transactions will be highly beneficial in reducing administrative errors and ensuring SPJ accuracy.

Table 1: Analysis of Findings

Findings	Relevance to Theory	Previous Research
Training is more theoretical, lacking hands-on practice	Dewey's Experiential Learning Theory: Learning by experience is more effective	Suryani (2021) - Theoretical training is insufficient to enhance village officials' competencies
Village officials struggle with SPJ procedures and bookkeeping	Competency Theory: Competence requires integrated understanding and practice	Windyastuti et al. (2019) - Effective village fund management requires adequate competence
Inconsistency in bookkeeping and SPJ across villages	Public Financial Digitization Theory: Digitalization increases transparency and accountability	Hendaris (2021) - Information technology improves the accountability of village fund management
Manual, unintegrated bookkeeping systems	Village Financial Management Theory: Integrated information systems improve financial management effectiveness	Ayem (2022) - Using information systems in village fund management increases efficiency and transparency

Source: Analysis of Findings, 2025

3.6. Limitations of the Study and Future Research

While this study provides valuable insights into the capacity-building efforts for village financial management, there are several limitations to note. First, this study was conducted only in Kaur Regency, which may have characteristics that differ from other regions. Therefore, the findings of this study may not be fully generalizable to other areas. Second, although interviews were conducted with 12 informants, the sample size remains limited and only represents village officials and Regional Inspectorate officers in Kaur Regency. Research with a larger and more diverse sample would provide a more comprehensive understanding of this issue

Future research should expand on the implementation of information technology in village financial management, and its impact on the efficiency and accountability of financial reporting.

Additionally, further studies could examine the long-term impact of the Regional Inspectorate's capacity-building on the quality of village financial management and the sustainability of development programs in the villages. Future studies could also explore community-based capacity-building, involving collaboration between village officials, local communities, and regional governments to enhance understanding and skills in village financial management.

4. Conclusion

This study aims to analyze the influence of capacity-building conducted by the Regional Inspectorate of Kaur Regency on improving the competence of village officials in financial management, particularly in bookkeeping and the preparation of Accountability Reports (SPJ). The key findings of this study indicate that, despite the intensive capacity-building efforts provided by the Regional Inspectorate, many village officials still struggle to apply the theoretical knowledge from training into real-world practice. A significant number of village officials reported confusion regarding the procedures for bookkeeping and preparing SPJs in compliance with established standards, even after participating in the provided training. Furthermore, it was found that the majority of villages in Kaur Regency still rely on manual financial recording systems, which leads to discrepancies in financial reports and SPJs.

This study has several important implications for learning theories and competence theories in the context of village financial management. According to Dewey's (1938) Experiential Learning Theory, learning that is based on direct experience is more effective than purely theoretical learning. The findings suggest that a capacity-building approach based on direct practice, such as SPJ preparation simulations and real-life case studies, is essential to improving the understanding of village officials in financial management. This aligns with the research by Hendaris (2021) and Ayem (2022), which emphasizes that practice-based capacity-building is more effective in enhancing the administrative competencies of village officials.

The policy implications of this research are also significant. The findings show that although the Regional Inspectorate has conducted scheduled capacity-building activities, these efforts need to be

adapted to better address the practical needs of village officials in the field. Therefore, capacity-building policies should focus more on an applicative approach, supported by technology, to enhance the transparency and efficiency of financial management.

Based on the findings of this study, several recommendations are proposed to enhance the effectiveness of capacity-building and financial management in villages within Kaur Regency:

- 1) **Enhancement of Capacity-Building Methods:** The Regional Inspectorate should strengthen the capacity-building approach by incorporating more hands-on elements. Simulations of SPJ preparation using real data and case studies will provide village officials with more relevant experience for their actual work conditions.
- 2) **Implementation of Village Financial Information Systems:** Since most villages in Kaur Regency still rely on manual, non-integrated bookkeeping systems, it is recommended that the Regional Inspectorate introduce a digital village financial information system to help village officials in recording and reporting fund usage more accurately and transparently.
- 3) **Strengthening Technology-Based Training:** Given the rapid development of technology, village financial management training should not only be conducted face-to-face but also utilize digital platforms. This will allow village officials to engage in self-paced learning and provide more flexibility in their training schedules.
- 4) **Ongoing Evaluation and Monitoring :** The capacity-building programs provided by the Regional Inspectorate need to be evaluated periodically to assess their effectiveness. More intensive monitoring is needed to identify the difficulties faced by village officials and provide timely solutions.
- 5) **Collaboration with External Parties :** The local government should consider involving external institutions or organizations with expertise in public financial management, such as universities or financial consultants, to offer in-depth training and supervision at the village level.

Declaration of Conflicting Interest

No potential conflict of interest was reported by the author(s).

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