

## CHAPTER V

### CONCLUSIONS, IMPLICATIONS, LIMITATIONS, AND SUGGESTION

#### A. Conclusions

This research aims to testing and proving empirically the influence of capacity of village's apparatus ( $X_1$ ), regulatory compliance ( $X_2$ ), quality supervision by BPD ( $X_3$ ), utilization of information technology ( $X_4$ ), commitment of village's apparatus ( $X_5$ ), village facilitator ( $X_6$ ), and social participation ( $X_7$ ) towards the village financial management performance (Y). The following are the results of this research:

1. Capacity of Village's Apparatus has significant positive influence towards Village Financial Management Performance. ( $H_1$  Accepted)
2. Regulatory Compliance has not significant positive influence towards Village Financial Management Performance. ( $H_2$  Rejected)
3. Quality Supervision by BPD has not significant positive influence towards Village Financial Management Performance. ( $H_3$  rejected)
4. Utilization of Information Technology has not significant positive influence towards Village Financial Management Performance. ( $H_4$  rejected)
5. Commitment of Village's Apparatus has not significant positive influence towards Village Financial Management Performance. ( $H_5$  rejected)
6. Village Facilitators has not significant positive influence towards Village Financial Management Performance. ( $H_6$  rejected)

7. Society Participation has not significant positive influence towards Village Financial Management Performance. ( $H_7$  rejected)

## **B. Implications**

Based on the result of this research, there is one factors that significantly influence the village financial management performance, Capacity of Village's Apparatus. The capacity of village's apparatus is very important for village governement to has good financial management performance.

Based on the results of the research that has been done and the results of hypothesis testing, it can be concluded that the problem that occurs in village financial management is the problem of the quality of human resources in the village government, especially in the strategic sector of village finance managers. In this matter, the advice that can be made is that the central government provides various education and training to improve the quality of village apparatus related to the implementation of regulations relating to village financial management. In addition, local and central government can establish standards or requirements to fill strategic positions related to village financial management, and a fit and proper test can be held for people who will fill strategic positions related to village financial management. So that the problems that currently occur can be minimized and resolved For the village governemnt in Bantul Regency, this study can be alternative material for evaluating the village government in the process of preparing financial management.

### **C. Limitations**

There are several limitations in this study as follows:

1. Sample in this study only took 30 samples consist of 30 villages in Bantul Regency, due to limited human resource and time. So, this study only represent a number of research samples and not universal. This occur because of the limitation of human resource and time.
2. Research only uses 7 independent variable (capacity of village's apparatus , regulatory compliance , quality supervision by BPD, utilization of information technology, commitment of village's apparatus, village facilitator, and social participation) as variable measurement so the conclusions are limited.
3. This research only use questionnaire as data collection technique so maybe the respondent not honest answering questions.
4. The researcher used an inappropriate questionnaire. The questionnaire used more focus on individual analysis rather than organizational analysis. This occur because of a lack of knowledge regarding the use of appropriate questionnaire.

### **D. Suggestions**

Based on the discussion and conclusions of the research that has been done, the research suggestions are:

1. Future researcher are expected to add the samples by expanding the research area with different characteristics. So that the research result will be universal.

2. Future researcher are expected to add another independent variables that possibility influence the quality of local government financial statements.
3. Future researcher are expected to add data collection technique using interview so the data will be more complete than previous research.
4. Future researcher are expected to replace or improve the questionnaire relate with the analysis unit so it will be appropriate.