

Enhancing Village Empowerment: Strategic Analysis of Using the Siskeudes Application in Bungah Village

Ubidas Salam

Universitas Negeri Surabaya, ubidas.21060@mhs.unesa.ac.id

Muhammad Tival Dzikrullah

Universitas Negeri Surabaya, muhammad.21010@mhs.unesa.ac.id

Dika Putri Febriyanti

Universitas Negeri Surabaya, dika.21066@mhs.unesa.ac.id

Restu Eri Adinata

Universitas Negeri Surabaya, restueriadinata@gmail.com

Abstract:

This study aimed to determine the application of the Siskeudes application in Bungah Village. The descriptive case study methodology is used in qualitative investigations. Data was collected through private practice, record keeping, and written interviews. Both primary and secondary data were collected. Including written interviews with selected informants and primary research data collected using the SISKEUDES application. Regarding secondary data, researchers found documents in Bungah Village containing information about the population, leadership structure, and past financial reports. Village financial management must be genuine, orderly, effective, and efficient before cash can be allocated. The Village Financial System application helps the community in its obligation to prepare financial reports (Siskeudes). Village officials had difficulty using the siskeudes application when it was implemented in Bungah Village. This study tries to identify the application of the SISKEUDES application in financial management considering the real limitations that occur in the field. Assistance and observation are used to carry out the implementation method which is then described qualitatively. As a result, the Siskeudes program facilitates villages for processing system-based financial reports, but their dissemination is limited by the competence of human resources and substandard village infrastructure. With proper use, this application can be an effective tool in supporting efforts to achieve sustainable development goals at the village level.

Keywords: Application; Siskeudes; Village Fund Management

INTRODUCTION

According to village law, which defines the village as a leader in development, the current government prioritizes village development (Indonesia, 2014). The village is granted a source of funding as well as the authority to administer it to improve people's well-being. The government allocates village funding from the State Budget (APBN) and has implemented a variety of internal policies to improve efficiency, effectiveness, transparency, and accountability in village financial administration (Rustiarini & Denpasar, n.d.). Community funding has the potential to improve rural living standards. When the government grants the community a large sum of money, it also requires that the money be managed carefully. As a result, the principle of internal accountability must be followed by village financial management. To have successful village governance, all government actions must be responsible to the village community (Iza et al., 2022). To have successful village governance, all government actions must be responsible to the village community (Good Village Governance (Haryanto et al., 2007)

Bungah Village, one of the sub-districts of Bungah District in Gresik Regency, has significant potential and access to natural resources. However, like other villages in Indonesia, the management of village funds in Bungah Village confronts several challenges, particularly in terms of openness and accountability. The government and bureaucracy consider it their responsibility to establish and accomplish a just, successful, and affluent society (Indrianti et al., 2020). Public service can be defined as the state's commitment to improving the well-being of its citizens. Examples of government services include the outcomes of administering government services that are effective, accountable, efficient, effective, responsible, and transparent to the community (Neneng Siti Maryam, 2016)

Bungah Village uses the Siskuedes application to improve accountability and transparency in community money management. The Siskuedes village information system, which was constructed using information technology, aims to improve the efficacy and efficiency of community budget administration. Before the establishment of the Siskeudes system, internal control or control by the village was still done manually, solely by publishing village financial management by constructing a banner outlining the expenditure of each project in Bungah village and in front of the Bungah village sub-district office.

The Siskeudes program has several advantages, including facilitating the management of village finances and money, having an internal control system, being simple to use, and being integrated with other applications that manage other village monies. The Advantages of

Siskeudes Darwin's 2017 research findings support this claim by illustrating how successfully Siskeudes implementation affects cost-effectiveness and time. Siskeudes establishes accountability for managing Village Fund Allocations through information management. Siskeudes has both advantages and downsides, one of which is that users may find it difficult to understand the program because it is still in its early phases and human resources are unfamiliar with it, necessitating substantial training. Following an evaluation of the Siskeudes application, it was discovered that 35 Siskeudes users were satisfied with the Siskeudes application (Panjaitan et al., 2022).

By utilizing the Siskeudes application, Bungah Local has been more accountable and transparent in the management of local funds. (Solikhah, B Yulianto, 2018) Accountability is the duty of a person to ensure that his obligations and responsibilities are carried out by applicable laws and regulations. The Siskeudes application allows the community to get information simply and transparently about village financial management. The community now has more trust in the village government's management of community funds.

The planning and budgeting process, as well as implementation issues, village financial administration, and accountability features, provide an excellent opportunity to review if the village government has carried out its tasks successfully and efficiently. This is accomplished by doing the right thing to attain the aims and objectives necessary to meet the demands of society (Moedarlis, 2016). The Siskeudes application also serves to increase the effectiveness and efficiency of the village's financial administration. An integrated village information system offers more systematic and consistent management of village funds, decreasing the possibility of errors and misappropriation of community funds. Implementing the Siskeudes application in Bungah Village may result in increased community involvement in village financial management.

Many of the benefits of Siskeudes have yet to be realized by the community, but it is believed that with the Siskeudes application, the community would have more confidence in managing village funds, which are managed by the village council. Because the Siskeudes application will regularly check the village government's implementation of village finances by PMD and the local sub-district. If the village administration fails to report financial reports properly and correctly, the PMD or the local sub-district administrator will penalize it.

Siskeudes is an application made by the Minister of Home Affairs in his capacity as a regulator to produce results from the use of this application following applicable rules or

regulations (Martini, 2019). This is necessary because the purpose of the Siskeudes policy is from a financial supervisory institution and cannot be separated from various factors that can influence its implementation. This Siskeudes policy can function and be executed following what the community and government want. By implementing the village financial system, BPKP hopes to increase the efficiency of village financial management so that everything, including accountability in a village government institution, can be managed by the system, which is an important element that can drive growth in an area.

By utilizing the Siskeudes application, the village government can prevent practices that are not transparent and accountable in the management of local money. This program allows users to easily track and monitor the usage of village money to reduce the danger of misappropriation. Furthermore, the Siskeudes application helps boost community participation in the village financial administration. The community can understand and supervise the use of village money more effectively if village funds are managed transparently. This can boost community trust in the village authority while also lowering the possibility of conflict within the community.

Therefore, using the Siskeudes application can be the right solution to increase transparency and accountability in village fund management in Bungah village. With an organized and structured system for managing village funds, it is hoped that it will minimize the risk of misappropriation of funds and increase community participation in managing village funds. With a structured and organized system for managing village funds, the village government can easily supervise the use of village funds. In addition, this application also allows the village government to evaluate the performance of village fund management, to increase the effectiveness of village fund use. However, the use of the Siskeudes application also has several main challenges related to the availability of skilled and trained human resources in using this application. The Bungah Village Government needs to conduct training and outreach to the community and village government employees about using the application so that it can be used effectively and efficiently. Apart from that, the Bungah village government also needs to ensure that the Siskeudes application used meets high security and privacy standards. This is to avoid the risk of data leakage and misuse of village funds.

Siskeudes can assist establish an inclusive and peaceful society for sustainable development by empowering community participation in decision-making. This application enables greater involvement in the planning and implementation of village development programs. Siskeudes can ensure that the needs and ambitions of all community members in

Bungah village are satisfied by involving various community groups, especially the disadvantaged and disenfranchised. Siskeudes can also help to provide equal access to justice by promoting transparency and accountability in village governance. The community can readily get information on village administration and policies with this application. This helps reduce information gaps and enables citizens to receive legal protection, public services, and development benefits equitably. Siskeudes also play a very important role in building effective, accountable, inclusive institutions at the village level.

The Siskeudes application helps manage data and information better, thereby strengthening village governance. Siskeudes can also increase transparency in village budget management and facilitate accountable reporting. By strengthening village institutions, Siskeudes contributes to creating a government system that is more efficient and responsive to community needs. This study aims to reveal the effectiveness of using the Siskeudes application in Bungah village.

METHODS

This study is a sort of descriptive research with a qualitative methodology. According to (Sugiyono, 2016) in descriptive research with a qualitative approach, the main instrument is the researcher, data sources are purposefully sampled, data collection methods are combined with triangulation, data analysis is inductive or qualitative, and qualitative research findings emphasize meaning rather than generalization. The purpose of this research is to discuss or prepare in-depth interviews with participants from Bungah Village Government, Gresik Regency, East Java, by providing explanations for the usage of Siskeudes. This study is quantitative in nature, with a focus on hypothesis testing by numerical measurement of variables, followed by statistical tools for data interpretation (Indriantoro dan Supomo, 2002).

In this study, data was gathered through interview procedures, observation, and documents displayed to the research object. Interviews were held with the treasurer, secretary, and village head of Bungah village in Gresik district, East Java. The process of observation is complex, with numerous biological and psychological components. The two most crucial talents are memory and observation (Sugiyono, 2013) Observations are made by directly observing how siskeudes are managed or handled by the local government. Manuscripts or records that support the use of siskeudes are used as documentation. Furthermore, the data

analysis in this study used a paradigm (Miles & Hubberman, 1998) that includes data reduction, data display, and conclusion drafting.

RESULTS AND DISCUSSION

The Village Financial System application was created by the Financial and Development Supervisory Agency and the Ministry of Home Affairs (Siskeudes) 143/8350/BPD, a letter from the Minister of Home Affairs dated November 27, 2015, containing a request for village financial management, and B.750/01-16/08/ 2016, a KPK letter dated August 31, 2016, describes requests for village financial management and village funds and supports the start of implementation of the Siskeudes. Siskeudes' requests are related to Permendagri Number 113 of 2014, which was in effect at the time. This program's most recent version is V.0.R1.06.

The results of interviews with the village government, especially the treasurer of Bungah village, show that the Siskeudes application increases transparency and accountability in village fund management. If financial reporting is delayed, the village may face severe consequences which will prevent it from receiving village payments in future periods (Musyaffi & Muna, 2020). The siskeudes program, which allows PMD and sub-district governments to monitor and supervise the usage of village funds online, can help with openness and accountability. To achieve potent village governance, village finance management is carried out in an organized manner and budgeted by governance ideas such as transparency, accountability, and involvement (Santosa, 2008). The Siskeudes program provides simple and transparent access to information regarding village budgets, realization, and financial reports. Bungah village has been utilizing the Siskeudes application since 2017, whereas every village in the Bungah sub-district is required to use the Siskeudes application as a support for accountability and transparency in managing village finances.

The Siskeudes application is then separated into 4 (four) input stages, including planning, budgeting, administration, and reporting/accountability, based on the observations of researchers.

Planning

Steps in the planning process include setting organizational goals, selecting methods to attain these goals for the entire organization, building a planning system that fully integrates and organizes all organizational operations, and finally achieving these goals (Bastian, 2015). Planning is the primary building element for reaching beneficial goals in village financial

management. The procedures or planning process to interact with the application server are detailed in the plans. Budgeting for village government revenue and expenditure plans for the appropriate fiscal year is part of village financial management planning (Indrianti et al., 2020)

“...During the planning stage, it begins with discussions with the Team, reviewing the RPJMDesa, pouring it into the RKPDesa, and then entering it into the siskeudes application...” [KD-1]

The planning step enables identification from the statement. The village head oversees village meetings and collaborates with the RKP team to construct the RKPDesa after evaluating the RPJMDesa. then input the information into the Siskeudes software.

“...The village assembly decided which RPJMDesa would be carried out first this year, then compiling papers, and the RKPDesa originally utilized manuals before entering data into Siskeudes. During the planning stage, the finance department creates the RKPDesa document manually or with Microsoft Excel before entering it into the Siskeudes program....” [KD-2]

Budgeting

After the RKPDesa establishes the budget, the APBDesa begins the planning step. Planning the budgeting process's operations based on the budget provided in the RKPDesa. The APBDesa, or annual budget plan, of the village government, is in charge of overseeing village-controlled programs and activities.

“...When the Perdes APBDesa is implemented, new data must be entered into the application. We also manually enter information most of the time because doing so straight into the program saves time and reduces the potential for input errors. On the other side, if it's manual, we might simplify it first to ensure administrative issues can be dealt with fast...”[KD-3]

In terms of budget management and processes, Bungah Village's budgeting is highly planned. Because budgeting occurs after the planning phase is completed, and the budget is then input into the Siskeudes program. However, due to the huge amount of information that must be entered, inputting Siskeudes application data takes a long time and may delay document processing. Because of the circumstances, they worked around this by first producing the document in manual format, which could be swiftly generated and approved by the Village Head, and then entering it back into the Siskeudes application to post online when it was updated. As a result, input is hampered because operators are not skilled in operating programs, and siskeudes, therefore they prepare documents manually using either Microsoft Word or Excel.

Administration

The administrative procedure is the next stage. The village treasurer is in charge of managing the state's finances. The Village Treasurer must record all transactions involving money and the exchange of goods and services. The Village Treasurer conducts a professional and methodical investigation into all Sikeudes application financial activities.

Reporting/Accountability

Giving information freely and voluntarily in response to criticism is regarded as participation in creating development improvements. Financial reports are generated to offer important information about the village government's financial state and all transactions carried out during the reporting period as a form of village government accountability (Hijratul Aeni M, Lukman Effendy, 2022). As a result, from the planning stage to implementation and accountability, it is required to build an interaction management system for all development stakeholders that adheres to the concepts of participative and responsiveness, transparency, and accountability. On the plus side, there is a high degree of participation.

“...The village government holds deliberations through an evaluation forum for the implementation of the APBDesa every three months as part of the village government's accountability response to community-based development that uses finance. At this reporting stage, you should be involved in planning, budgeting, and administering the SPJ...” [KD-4]

The use of the siskeudes application is extremely beneficial in promoting accountability in the management of village revenues. Planning, budgeting, execution, and accountability are all steps in the process of managing village revenues. The siskeudes application can help with oversight and monitoring of these steps, improving accountability for managing village funds. There are various data entry menus in Siskeudes, including: 1) To record data, a series of menus called "Modules - Planning" are used. The data consists of RPJMDesa, General Village, and RKPDesa; 2) The process of making a budget using the main output of the APBDesa and the elaboration of the APBDesa is carried out using a menu group called "Module - Budgeting;" 3) Administration Module, which consists of several menus needed to carry out administrative processes at the APBDesa budget implementation level, including submission of SPP, disbursement, and accountability.

The main output of this menu is village financial administration books, such as Payment Request Letters (SPP), General Cash Books (BKU), Cash Books, Bank Books, Tax Books, Advance Payment Books, and Receipts; 4) APBDesa Budget Implementation Report and Village Financial Report Records (CaLK) are two reports that can be generated by the

Bookkeeping Module which is a series of menus. The compilation, the module that offers reports, compiles all village reports for the local government.

The siskeudes application can enhance public access to financial information. The Bungah village government can easily access financial management information maintained by the Bungah village government itself through this application, which can then be printed in the form of an announcement banner that the Bungah village population can see and pay attention to. Banners outlining village financial expenditure or management by the Bungah village administration are posted at the Bungah village office and in a location easily visible to the Bungah village public.

Furthermore, the following factors must be considered when implementing the Siskeudes application for more efficient, transparent, and accountable management of village funds:

Infrastructure and Technology

Adequate infrastructure and technology are required for the use of siskeudes applications. Adequate infrastructure and technology, such as a fast and stable internet network, adequate hardware and software, and employees capable of correctly operating the siskeudes application.

Siskeudes application usage training

Training on using the Siskeudes application for village government personnel needs to be improved so that they can operate the Siskeudes application properly. Training on using or operating the Siskeudes application can also help improve village financial management with ease, transparency, and accountability.

Monitoring and Evaluation

Monitoring and evaluation of the use of the Siskeudes application needs to be carried out regularly. This can help evaluate the performance of village fund management, as well as ensure that the use of the Siskeudes application is following transparency and accountability standards set by the central government.

Effectiveness by Using Siskeudes

The use of siskeudes is demonstrated to village officials to aid in village financial reporting from the planning, management, and accountability stages. Organizational

productivity, or output, organizational flexibility, and how well it adapts to changes both inside and outside the organization, as well as whether there is tension within the organization or conflict barriers between parts of the organization, all can be used as measures of effectiveness, according to (Habibi, 2015) and (Risnawan, 2018). The Siskeudes app assists the village government, particularly the village treasurer, in tracking local financial management. With this application, the village treasurer of Bungah always inputs data into the Siskeudes application regularly. If the data input is late or not carried out according to a predetermined tempo, the supervisor, namely PMD and the Bungah sub-district government, will issue a warning to the Khusuna village government, the treasurer of Bungah village. Of course, with strict supervision by the PMD and the sub-district government, accountability for managing village funds by the Bungah village government will increase. When a policy has a clear objective of managing village finances and applying the principle of accountability, the provision has reached its effectiveness in the policy process (A.Arianto; Ashabul Kahpi, 2020)

The results of interviews with the village government, especially the treasurer of Bungah village, show that the effectiveness of the siskeudes application is felt by the Bungah village government, especially the Bungah village treasurer. Efficiency according to (Dwiyanto, 2021) is explained that the optimal comparison between inputs and service results is what is meant by service efficiency. Reporting on village financial management, especially Bungah village, can be done online. Of course, the discipline of time, energy, and costs will be greatly reduced. The Bungah village treasurer only needs to input data into the Siskeudes application, and at the end of the work period, the treasurer can print an accountability report via the Siskeudes application. All records of Bungah Village financial management that have been inputted into the Sskeudes application will be stored safely and monitoring will continue to be carried out by PMD and the Bungah District government.

"...with the siskeudes application, the village treasurer only needs to input data periodically, the most important thing is that reporting on the management of Bungah village funds can be done online.." [BD-1]

"...the siskeudes application is very effective, the operation is quite easy in terms of recording the financial management of Bungah village..." [BD-2]

"...I say the siskeudes application is very effective because the application also rarely has errors or even never errors, so it makes it easier for us (the village treasurer) to operate the siskeudes application quite smoothly.." [BD-3]

"...even though the siskeudes application is not yet an application that can be consumed by the public, this application is very helpful and effective for the work of the village government, especially me as village treasurer.." [BD-4]

The siskeudes application is indeed an application launched by the government to facilitate local governments in controlling the management of village funds by the village government. In addition, the government considers this application as a breakthrough to make the Siskeudes application support accountability and transparency in managing village finances, especially Bungah village.

Benefits of Using the Siskeudes Application

The benefits of the Siskeudes application are felt by the Bungah village treasurer, who manages the Siskeudes application, because of the new policy's implementation. Because the siskeudes application makes the job of the Bungah village treasurer easier. Because PMD and the sub-district government continue to supervise, financial management will become more orderly, and accountability and transparency of Bungah village funds will become more apparent.

"...with this application (siskeudes), the management of village finances that I run will be more structured neatly..." [BD-5]

"...the benefit that I might feel is that in preparing the SPJ, I just need to print everything from the siskeudes application..." [BD-6]

"...we can check the BKU and we can adjust it with the account book..." [BD-7]

"...another benefit that I feel is with the siskeudes application, all financial reports are easier because the reporting that we are now doing is online based..." [BD-8]

"...the advantage of the siskeudes application is that it rarely has an error..." [BD-9]

Digital technology-enabled systems have numerous advantages, particularly in terms of workplace effectiveness and efficiency. The concept of public service that is implemented in village government administration must be able to work with information technology, especially to improve service quality, because service quality is not only focused on results but must also look at the process of forming output as a result of input and processes from the implemented system (Nursetiawan & Service, 2020). Similarly, the siskeudes application in Bungah village's financial administration. The numerous advantages of adopting digital technology systems (Siskeudes application) outweigh the numerous drawbacks.

Factors inhibiting the implementation of the Siskeudes Application

Following are some (factors inhibiting optimal implementation of the siskeudes application in Bungah village) in using the siskeudes program to manage village finances:

Limited Competent Human Resources

The challenge here is that the Bungah village authority, which is the main force behind the Siskeudes application, has minimal human resources. An ineffective and unproductive bureaucratic system frequently causes problems in the public sector due to an inadequate supply of human resources (Tussholiqah, 2014). When the skilled human resources available at Bungah were not enough, people started to worry because it would take longer to retrain operators if the HR stopped functioning. An additional element is the educational background of the new HR. The capacity to manage applications internally is also affected by high school graduates. Human resources are an important aspect of village governance (HR). (Tussholiqah, 2014) claims that the bureaucratic system has not been successful or efficient because of a lack of human resources, which is the cause of many problems that often occur in public services. Human resources are the main thinker, planners, and motivators (HR) of an organization. Achieving successful financial management requires adequate and competent human resources (HR).

"...our village (Bungah village) implemented the Siskeudes application in 2017, but regarding this application, it is indeed a new thing, so it requires quite a long training for operators so that the village financial committee can carry out the application properly... [KD-5]

"... for administration starting from withdrawals, spending, spending is inputted one by one local government spending, development, assistance, empowerment, and other unexpected fields because there is only me as the operator and administrative input only up to the main menu, I'm worried that the SPJ won't finish on time when the input is down until the last minute..." [BD-10]

"...Villages in Gresik Regency need to take advantage of the Siskeudes application from the planning stage to the reporting stage because of the strong commitment of the provincial government or district government to this. Because of this, we continue to frequently create documents and reports manually. To understand the Skeudes application, our resources or technical staff are not sufficient..." [KD-6]

"...the core problem with implementing the siskeudes application is due to incompetent human resources, like me who is not young anymore. Likewise in other villages, it is not uncommon for siskeudes applications to be operated not by the village treasurer..." [BD-11]

App Version Update

The Siskeudes program will be updated every year with new features and font options. No further training is provided to ensure that capacity adjustment operators are proficient in the application.

"...it's not only me who has difficulties operating siskeudes after being updated, but other village treasurers also have a lot of difficulties updating the siskeudes application. It's not uncommon for us to input data into the siskeudes application at the same time..." [BD-12]

Lack of Socialization from the Government

The implementation of Siskeudes is constrained by the lack of dedication and persistence of the provincial and district governments so many villages continue to manually collect data at various stages into the application and manage village finances as a whole.

"...the government only provides training once when the application is launched in the villages, I mean why not provide socialization in 2-3 increments so that we understand better and we can teach it to other village officials..." [BD -13]

Skilled Technician

At the sub-district level, the district government has not yet developed Siskeudes application specialists or technicians, making it difficult for villages to get assistance when needed with data input tasks.

"... we as the only people who can operate the siskeudes application (Bungah village) are also confused if we have problems because there is no one from above who is sure to help if we have problems.." [BD-14]

Several of these factors caused the Siskeudes application to not run optimally in Bungah village. Competent resources, government commitment, and training on system operation, greatly affect village financial reports that use the Siskeudes application as a village fund management system (Trisnawati & Ahyani, 2021). The local government needs to increase socialization and training for the village government regularly, so that the inhibiting factors in implementing the siskeudes application in villages, especially Bungah Village, can run optimally.

CONCLUSION

The Financial and Development Supervisory Agency and the Ministry of Home Affairs (Siskeudes) created the Village Financial System application, which makes Bungah Village's

financial management more effective. The Siskeudes application is designed to assist village administrators in coordinating village financial reporting from the planning stage to the reporting or accountability stage. Siskeudes that promoting transparency and accountability in the handling of village funds can be accomplished by enabling access to information that can be monitored by PMD and sub-district governments. The siskeudes program can aid in this situation by allowing PMD and sub-district governments to monitor and supervise the usage of village money online.

Afterward, the Siskeudes application is divided into four input stages: planning, budgeting, administration, and reporting/accountability. The siskeudes application is highly useful in enhancing accountability in the management of village revenues. Planning, budgeting, execution, and accountability are all stages in the process of managing village revenues. The usage of the siskeudes application can help with supervision and monitoring of these steps, increasing accountability for managing community funds. The application of Siskeudes is demonstrated to village officials to aid with village financial reporting from the planning, management, and accountability stages. The siskeudes application was created by the government to help local governments control the handling of village money by the village government. In addition, the government considers this application as a breakthrough to make the Siskeudes application support accountability and transparency in managing village finances, especially Bungah village.

Digital technology-enabled systems have numerous advantages, particularly in terms of workplace effectiveness and efficiency. However, various constraints are impeding the optimum deployment of the siskeudes application in Bungah village, including a shortage of qualified human resources, application updates, government socialization, and skilled technicians. The few qualified human resources available here are application users who do not completely comprehend Siskeudes and hence cannot use the application adequately. Siskeudes is hampered by application updates because application users lose understanding of the Siskeudes application because of the updates. After all, no operator is knowledgeable in Siskeudes and can be consulted when a lack of comprehension of the Siskeudes application update occurs.

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