

IMPLEMENTATION OF ACCOUNTING SYSTEM IN VILLAGE FINANCIAL MANAGEMENT: A CASE STUDY IN SUDIMARA VILLAGE, TABANAN DISTRICT

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ABSTRACT

This study examines the implementation of the Village Financial System (Siskeudes) as a digital accounting tool in managing village finances in Sudimara Village, Tabanan District. Although the Indonesian government has promoted the use of Siskeudes to improve transparency and accountability, many technical and administrative challenges persist at the village level. The main objective of this research is to explore how village officials perceive and utilize the Siskeudes application, identify key barriers to its implementation, and propose viable solutions. A qualitative descriptive method was employed through interviews, observation, and documentation. Using the Technology Acceptance Model (TAM) framework, the study found that user acceptance is influenced by perceived usefulness and ease of use. The main challenges included data entry errors in budgeting modules, limited internet access, and lack of follow-up training after system updates. These findings suggest that beyond technology provision, human capacity building and infrastructural support are essential to optimize Siskeudes utilization. The study contributes to the literature on public sector information systems in rural governance and offers practical insights for policymakers.

Keywords: siskeudes, village financial management, technology acceptance model, public sector accounting, rural governance

INTRODUCTION

Digital transformation in the public sector, including village-level governance, has become increasingly essential to ensure accountable and transparent financial reporting. The Indonesian government introduced the Village Financial System (Siskeudes) to facilitate accurate and standardized village financial management. However, practical implementation of this system, particularly in rural areas such as Sudimara Village, faces various obstacles. According to Indonesia Corruption Watch (ICW), there were 44 reported corruption cases in the village financial sector. This highlights the urgent need for reliable digital accounting systems and capable human resources. Siskeudes was developed to address these concerns by automating budget planning, accounting, and reporting tasks. Despite its advantages, technical limitations, and low digital literacy at the village level hinder optimal use.

This study focuses on the implementation of Siskeudes in Sudimara Village, which has been using the application since 2017. Based on preliminary observations and interviews with key stakeholders, this research identifies common challenges such as inaccurate data entry, unstable internet connectivity, and lack of training following system upgrades. These issues reduce the accuracy, efficiency, and accountability of financial management. To analyze these issues, the study adopts the Technology Acceptance Model (TAM) developed by (Davis, 1989), which assesses perceived usefulness and perceived ease of use as determinants of technology adoption. By applying TAM, this study aims to understand how village officials perceive Siskeudes and how those perceptions affect its implementation. This paper contributes to filling the gap in existing literature by focusing on user experience and acceptance of financial information systems in rural contexts. Moreover, it provides practical recommendations for improving the system's effectiveness through better infrastructure and regular training programs.

LITERATURE REVIEW

The literature review explores the theoretical foundation of this study, particularly the Technology Acceptance Model (TAM), as well as relevant prior studies on Siskeudes implementation and village financial management. Technology Acceptance Model (TAM) Davis (1989) proposed TAM to explain user acceptance of information technology. The model suggests two main factors: perceived usefulness (PU) and perceived ease of use (PEOU). PU refers to the degree to which a person believes that using a particular system would enhance job performance. PEOU refers to the degree to which a person believes that using the system would be free of effort. Both affect the intention to use a system and its actual usage. Village Financial Management Village financial management includes planning, implementation, administration, reporting, and accountability. According to Permendagri No. 20/2018, financial management in villages must be transparent, accountable, participatory, and disciplined. The use of information systems like Siskeudes is essential to achieve these principles. Sulistyowati et al (2019) in Besuki Village and Faizah & Sari (2022) in Banyudono Village confirms the benefits of Siskeudes in enhancing financial transparency. However, both studies also highlight persistent technical challenges, particularly related to system errors, internet connectivity, and the need for careful data input. These findings align with the context observed in Sudimara Village.

METHOD, DATA, AND ANALYSIS

This research uses a qualitative descriptive approach to gain an in-depth understanding of Siskeudes implementation in Sudimara Village. Data were collected through observation,

documentation, and semi-structured interviews with village officials including the Head of Village, Village Secretary, Treasurer, and Siskeudes Operators.

Research Site and Subjects

The study was conducted in Sudimara Village, Tabanan District, Bali. The village has implemented Siskeudes since 2017. Nineteen informants were selected purposively based on their roles in financial management.

Data Collection Techniques

Data collection techniques is observation, direct monitoring of financial recording and reporting using siskeudes. Interviews: guided interviews with key village stakeholders, documentation: review of financial documents and system-generated reports. Data analysis the data were analyzed using qualitative techniques, including data reduction, data display, and conclusion drawing. the analysis also applied the tam framework to categorize responses based on pu and peou.

RESULTS AND DISCUSSION

Implementation of the Accounting System through the Siskeudes Application

The implementation of the accounting system through the Siskeudes (Village Financial System) application in Sudimara Village demonstrates that this system has become an essential tool in supporting transparency and efficiency in village financial management. Based on interviews and documentation, Siskeudes is used in various stages including village budget planning, APBDes (Village Revenue and Expenditure Budget) preparation, daily transaction recording, and financial report generation. With its automated features, the application assists village officials in producing financial reports quickly and accurately. Overall, village apparatus stated that the system significantly facilitates and accelerates their work processes, aligning with the concept of *perceived usefulness* in the Technology Acceptance Model (TAM). However, the success of implementation is also influenced by the quality of human resources and supporting infrastructure.

Challenges in Implementing the Siskeudes Application

Data Entry Errors

Data input errors frequently occur during the preparation of the Budget Plan (RAB), particularly in the selection of expenditure codes or account classifications. These errors are not solely caused by a lack of understanding of the application but are also due to operator inaccuracy and insufficient technical training. This directly impacts the mismatch of budget allocations and affects the accuracy of the village's financial reports.

Unstable Internet Connection

The operation of the Siskeudes application requires a stable internet connection. However, in Sudimara Village, internet connectivity often encounters disruptions. When several village devices access the application simultaneously, the system slows down or becomes inaccessible. This condition causes delays in data input and reporting processes.

Lack of Socialization and Training

Updates to the Siskeudes application are often not followed by adequate training for village officials. As a result, operators face difficulties when using new features introduced in the updated versions. This leads to confusion, system errors, and delays in financial reporting.

Solutions to Address the Issues

Several solutions have been proposed to overcome the identified challenges, Conduct regular technical training for operators and village staff whenever the application is updated. Strengthen information technology infrastructure, particularly internet connectivity, by collaborating with local internet service providers. Provide written manuals and video tutorials to allow village officials to learn the application independently. Increase supervision and conduct periodic evaluations of application use to minimize input errors and data inconsistencies

CONCLUSION

Based on the research conducted in Sudimara Village, Tabanan District, it can be concluded that the implementation of an accounting system through the Village Financial System Application (Siskeudes) has had a positive impact on the accountability and transparency of village financial management. The Siskeudes application has been comprehensively utilized in planning, implementation, administration, reporting, and accountability processes of village finances. However, the implementation of this system still faces several significant challenges, including data entry errors during the preparation of the Budget Plan (RAB), unstable internet connectivity, and the lack of technical training regarding system updates and new features. These obstacles hinder the overall effectiveness and efficiency of the system. By employing the Technology Acceptance Model (TAM), the study finds that perceived usefulness is relatively high, indicating that users recognize the benefits of the system. However, perceived ease of use remains an issue, as many users still experience difficulties in operating the application. This finding underscores that the successful adoption of information technology at the village level greatly depends on the readiness of human resources and the availability of adequate supporting infrastructure.

SUGGESTIONS

Based on the research findings and conclusions, the following recommendations are proposed to Capacity Building for The Sudimara Village Government should enhance the capacity of its human resources through regular training programs, particularly focusing on the use of newly introduced features following system updates. Infrastructure Improvement, there is a need to improve technological infrastructure, especially stable and sufficient internet connectivity, to ensure the smooth operation of the Siskeudes application in managing village finances. Sustainable Technical Support, regional governments and relevant stakeholders should provide continuous technical assistance, including regular monitoring, supervision, and evaluation to ensure the optimal implementation of the system. Data Accuracy Awareness, village officials are encouraged to increase their attention to detail when entering data into the Siskeudes system to minimize recording errors and enhance the accuracy of financial reports. Future researchers are advised to expand the scope of their studies to include multiple villages in order to obtain a more comprehensive understanding of the effectiveness of Siskeudes implementation and to facilitate cross-regional comparisons.

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