

ABSTRAK

BAHRUL AZMI, NPM: 2022509, Judul Skripsi “EFEKTIVITAS PENGGUNAAN APLIKASI SISTEM KEUANGAN DESA (SISKEUDES) DALAM MENINGKATKAN TRANSPARANSI DAN AKUNTABILITAS DI KANTOR DESA BAHUNGIN KECAMATAN KELUA KABUPATEN TABALONG”. Dibawah bimbingan Bapak Dr. Irza Setiawan, S.Sos, M.AP. sebagai Pembimbing I dan Bapak Herry Febriadi, SH, MH, CPRM. sebagai Pembimbing II.

Latar belakang permasalahan penelitian ini adalah masih terdapat beberapa kendala, seperti jaringan internet yang kurang stabil, keterlambatan penyusunan laporan, dan proses penginputan data yang memerlukan waktu cukup lama. Penelitian ini bertujuan untuk mengetahui efektivitas penggunaan aplikasi Sistem Keuangan Desa (siskeudes) dan faktor yang mempengaruhi efektivitas penggunaan aplikasi Sistem Keuangan Desa (siskeudes) dalam meningkatkan transparansi dan akuntabilitas di Kantor Desa Bahungin Kecamatan Kelua Kabupaten Tabalong.

Penelitian ini menggunakan pendekatan kualitatif dengan tipe penelitian deskriptif. Teknik pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Informan penelitian ada 11 orang terdiri atas Kepala Desa, Sekretaris Desa, Kaur Keuangan, Operator siskeudes, Ketua BPD, Aparat desa, dan Masyarakat. Analisis data dilakukan melalui tahap reduksi data, penyajian data, dan penarikan kesimpulan. Adapun uji kredibilitas data dengan perpanjangan pengamatan, meningkatkan ketekunan, triangulasi, analisis kasus negatif, menggunakan bahan referensi, dan mengadakan membercheck.

Hasil penelitian menunjukkan bahwa penggunaan aplikasi siskeudes dinilai cukup efektif dilihat dari *Pertama*, Keterbukaan Laporan keuangan desa dinilai cukup efektif. *Kedua*, Penyediaan Media Informasi dinilai cukup efektif. *Ketiga*, Pertanggungjawaban Dana Desa dinilai belum efektif. *Keempat*, ketepatan waktu pelaporan dinilai cukup efektif. *Kelima*, Pelayanan Administrasi Lebih Cepat dinilai efektif. *Keenam*, Penghematan Waktu Kerja dinilai efektif. Untuk faktor yang mempengaruhi Efektivitas Aplikasi Sistem Keuangan Desa (Siskeudes) terbagi menjadi dua yaitu faktor pendukung Ketersediaan Data dan Dokumen yang lengkap. Adapun faktor penghambat yaitu Kesalahan dalam penginputan data dalam penggunaan aplikasi siskeudes.

Berdasarkan kesimpulan disarankan Kepala Desa Bahungin untuk lebih meningkatkan efektivitas penggunaan aplikasi sistem keuangan desa dalam proses pertanggungjawaban dana desa agar tercipta pengelolaan keuangan yang transparan dan akuntabel. Operator perlu terus meningkatkan kapasitas sumber daya manusia melalui pelatihan dan pendampingan secara berkala terkait penggunaan aplikasi siskeudes, sehingga operator lebih memahami prosedur penginputan data dan pengelolaan keuangan yang sesuai dengan ketentuan yang berlaku.

ABSTRACT

BAHRUL AZMI, Student ID: 2022509, Thesis Title: "**The Effectiveness of the Use of the Village Financial System Application (SISKEUDES) in Improving Transparency and Accountability at the Bahungin Village Office, Kelua District, Tabalong Regency.**" Supervised by **Dr. Irza Setiawan, S.Sos., M.AP.** as Supervisor I and **Herry Febriadi, S.H., M.H., CPRM.** as Supervisor II.

The background of this study is the existence of several obstacles in the implementation of the Village Financial System (siskeudes), including unstable internet connectivity, delays in preparing financial reports, and a data entry process that requires considerable time. This study aims to determine the effectiveness of the use of the Village Financial System (siskeudes) application and to identify the factors affecting its effectiveness in improving transparency and accountability at the Bahungin Village Office, Kelua District, Tabalong Regency.

This study employed a qualitative approach with a descriptive research design. Data were collected through observation, interviews, and documentation. The research involved 11 informants consisting of the Village Head, Village Secretary, Financial Affairs Officer, siskeudes Operator, Head of the Village Consultative Body (BPD), village officials, and community members. Data were analyzed through the stages of data reduction, data presentation, and conclusion drawing. Data credibility was ensured through prolonged engagement, persistent observation, triangulation, negative case analysis, the use of reference materials, and member checking.

The results indicate that the implementation of the siskeudes application is considered fairly effective. First, the transparency of village financial reports is considered fairly effective. Second, the provision of information media is considered fairly effective. Third, village fund accountability is considered not yet effective. Fourth, the timeliness of financial reporting is considered fairly effective. Fifth, administrative services are considered effective in terms of faster service delivery. Sixth, work time efficiency is considered effective. The factors influencing the effectiveness of the siskeudes application are classified into supporting and inhibiting factors. The supporting factor is the availability of complete data and documentation, while the inhibiting factor is errors in data entry during the use of the siskeudes application.

Based on the findings, it is recommended that the Head of Bahungin Village further improve the effectiveness of the Village Financial System (siskeudes), particularly in the accountability process for village funds, in order to achieve transparent and accountable financial management. Furthermore, siskeudes operators should continuously enhance their competencies through regular training and technical assistance related to the use of the application, enabling them to better understand data entry procedures and financial management practices in accordance with the applicable regulations.