

## The Use of the Village Financial System (Siskeudes) Application to Increase the Accountability of Village Financial Reports

Sulfianty<sup>1</sup>, Agus Baku<sup>2</sup>, Susanto Nohi<sup>3</sup>, Purnama Sari<sup>4</sup>, Kartini Muslimin<sup>5</sup>

<sup>1,2,3,4</sup> Institut Teknologi dan Bisnis Ichsans Boalemo, Indonesia

<sup>5</sup> Universitas Ichsans Gorontalo, Indonesia

\* Correspondence e-mail; [sulfianty1984@gmail.com](mailto:sulfianty1984@gmail.com)

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### Abstract

Accountable village financial management is one of the principles of good governance, supported by the use of information technology through the implementation of Siskeudes. This study aims to analyse the impact of using the Village Financial Management System (Siskeudes) application on the accountability of village financial management. This study employs a quantitative approach with an associative research design. Data were collected through the distribution of questionnaires to village officials involved in village financial management. Data analysis was conducted using descriptive statistics, validity tests, reliability tests, simple linear regression analysis, partial tests (t-tests), and the coefficient of determination ( $R^2$ ). The results of the study indicate that the use of the Village Financial Management System (Siskeudes) has a positive and significant effect on the accountability of village financial management. The coefficient of determination ( $R^2$ ) value of 0.127 indicates that the use of Siskeudes explains 12.7% of the variation in the accountability of village financial management, whilst 87.3% is influenced by other factors outside the research model.

### Keywords

Accountability, Village Financial Management System (Siskeudes), Village Financial Reports



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## INTRODUCTION

As the smallest administrative unit in Indonesia, villages play a strategic role in national development. Transparent and accountable village financial management is key to realizing good governance. With the enactment of Law Number 6 of 2014 concerning Villages, village governments have been granted broader authority in managing budgets, including Village Funds allocated by the central government. This requires an orderly, efficient, and accountable financial management system.

To support effective village financial management, the Financial and Development Supervisory Agency (BPKP) developed the Village Financial System Application (SISKEUDES). This application is designed to assist village governments in systematic financial management, from planning and budgeting to implementation and reporting (Asih and Adiputra, 2022). The implementation of SISKEUDES aims to increase transparency and accountability in village financial management in accordance with applicable laws and regulations.

Accountability of village financial reports is crucial in ensuring that village funds are used in accordance with established objectives and provisions. Village financial reports must comply with Government Regulation Number 71 of 2010 concerning Government Accounting Standards, despite the simple format, to create reliable and useful financial reports for stakeholders. Financial accountability requires village governments to prepare financial reports accurately and on time, thus providing a basis for accountability to the community and local government (Teguh Riyanto, 2015).

However, in practice, various problems remain in village financial management, such as late reporting, transaction recording errors, weak internal controls, and misuse of village funds. This situation indicates that improving accountability in village financial management remains a challenge for village governments in various regions (Isyah et al., 2020).

Lemito District, located in Pohuwato Regency, Gorontalo Province, is one of the areas that has implemented SISKEUDES in its village financial management. This district consists of several villages, each of which receives an annual Village Fund allocation. As a region located in the western part of Pohuwato Regency, Lemito District faces unique challenges in terms of accessibility and the availability of competent human resources in financial administration.

Based on this phenomenon, this study aims to analyze the impact of the use of the Village Financial System (Siskeudes) application on the accountability of village financial reports in Lemito District, Pohuwato Regency. This research is expected to provide an empirical contribution to the development of public sector accounting literature, particularly regarding the use of information technology to improve accountability in village financial management.

## **METHODS**

This study uses a quantitative approach with an associative research type (explanatory research) to analyze the effect of the use of the Village Financial System Application (Siskeudes) on the accountability of village financial management in Lemito District. The study population includes all village treasurers, Siskeudes

operators, and village secretaries in 8 villages in Lemito District based on data from the Lemito Sub-district Office in 2024. Because the population is relatively limited, the study applies a saturated sampling technique (census), so that all members of the population who meet the criteria are used as research samples. Primary data were collected through distributing questionnaires compiled based on the variable indicators of Siskeudes use and village financial management accountability, using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). Before the analysis was carried out, the validity of the research instrument was tested using Pearson Product Moment correlation with the criteria of  $r_{\text{calculated}} > r_{\text{table}}$  at a significance level of 5%, and its reliability was tested using Cronbach's Alpha with a coefficient value of  $> 0.60$ . Furthermore, the data were analyzed using simple linear regression to test the effect of independent variables on the dependent variable (Ghozali, 2018). Hypothesis testing was conducted through a t-test (partial) with a significance value criterion of  $< 0.05$  or  $t_{\text{count}} > t_{\text{table}}$ , while the coefficient of determination ( $R^2$ ) was used to measure the magnitude of the contribution of Siskeudes use in explaining variations in village financial management accountability.

## FINDINGS AND DISCUSSION

The validity test results showed that all questionnaire items had a calculated  $r$  value  $> r_{\text{table}}$  (0.404), thus they were declared valid. The reliability test using Cronbach's Alpha showed  $X = 0.687$  and  $Y = 0.872$ , both above the minimum threshold of 0.60, thus the instrument was declared reliable.

The normality test using the Kolmogorov-Smirnov test yielded an Asymp. Sig. value of  $0.643 > 0.05$ . This indicates that the residual data is normally distributed, thus meeting the requirements for a regression test. Based on a simple linear regression analysis, the equation  $Y = 31.297 + 0.166X + e$  was obtained.

The regression coefficient was positive (0.166), meaning that each one-unit increase in Siskeudes application usage would increase financial report accountability by 0.166 units.

The t-test results showed a significance value of 0.041. Since the sig value (0.041)  $< \alpha$  (0.05), the hypothesis is accepted. This means that there is a significant influence between the use of the Village Financial System (Siskeudes) application on the accountability of village financial reports in Lemito District.

The coefficient of determination ( $R^2$ ) value (Adjusted R Square) is 0.127. This means that the variable "Siskeudes Application Use" can explain 12.7% of the variation in Financial Report Accountability. The remaining 87.3% is explained by other

variables not included in this research model, such as apparatus competence, organizational commitment, or internal control.

## **Discussion**

The results of this study indicate that the use of the Village Financial System (Siskeudes) application has a positive and significant effect on the accountability of village financial management. This finding indicates that the more optimal the use of Siskeudes by village officials, the higher the level of accountability in village financial management. Therefore, the hypothesis that Siskeudes use influences the accountability of village financial management is accepted.

The results of this study reinforce various previous studies showing that the implementation of the Village Financial Management System (Siskeudes) is a crucial factor in improving accountability in village financial management. Bagiada and Hadi (2023), Batee and Nasution (2024), Saputra and Fitriwati (2023), and Sulistyowati and Nataliawati (2022) generally concluded that the use of Siskeudes can improve the quality of village financial governance through more orderly transaction recording, more accurate and timely financial reporting, and the presentation of transparent and accountable financial information.

Based on the coefficient of determination analysis, the  $R^2$  value was 0.127, or 12.7%. This value indicates that 12.7% of the variation in village financial management accountability can be explained by the use of the Siskeudes application, while the remaining 87.3% is influenced by factors outside the research model. These factors include the competence of village officials, the effectiveness of internal control systems, the use of information technology, organizational commitment, the quality of human resources, the leadership of the village head, organizational culture, and community participation in overseeing village financial management. Thus, although the use of Siskeudes has been shown to have a significant impact on accountability, the relatively small contribution indicates that accountability in village financial management is a complex concept influenced by various interrelated factors.

## **CONCLUSION**

Based on the research results and discussion, it can be concluded that the use of the Village Financial System Application (Siskeudes) has a positive and significant impact on the accountability of village financial management. This finding indicates that the more optimal the use of Siskeudes by village officials, the better the level of accountability in village financial management. The use of Siskeudes can support the village financial management process more systematically, starting from the planning, implementation, administration, reporting, and accountability stages, thus producing

financial information that is more accurate, relevant, timely, and in accordance with applicable regulations. The results of the determination coefficient analysis indicate that the use of Siskeudes contributes 12.7% to the accountability of village financial management, while the remaining 87.3% is influenced by other factors outside the research model.

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