



Implementation of Accounting System in Financial Management of Weaving Tourism Village

Putu Adinda Ayu Pramesti; I Gusti Ayu Purnamawati; Gede Adi Yuniarta

Faculty of Economics, Universitas Pendidikan Ganesha, Indonesia

<http://dx.doi.org/10.18415/ijmmu.v11i11.6350>

Abstract

This study aims to determine the application of the accounting system in village financial management in Sinabun Village, Sawan District, Buleleng Regency. The Sinabun Village Secretary explained that there are periodic feature updates to the Siskeudes Application, which causes the Siskeudes application to have frequent *errors*. This, of course, triggers errors in recording financial reports in the village and can delay the data entry time as previously planned. The level of accountability of village financial management is good, indicated by the presentation of financial reports that have been transparent vertically and horizontally. The type of this research is descriptive qualitative. Data collection was carried out using observation, interviews, and documentation. The data obtained will be analyzed descriptively. The research results show that the application of the village accounting system in village financial management is in line with the regulation of the Minister of Home Affairs Number 20 of 2018. The application of the accounting system in the financial management of Sinabun Village, Sawan District, Buleleng Regency, has been said to be effective and efficient as measured by the ratio of effectiveness and efficiency of financial management.

Keywords: *Accounting System; Finance; Village*

JEL Classification: M41, G21

Introduction

The accounting system in a government agency is one part that has an important role. Accounting systems are implemented by the central government and local governments. Village governments must implement a good accounting system to increase accountability for village financial management, according to (Safitri, 2023). Every village must apply the principle of accountability to realize *good governance*. *Good governance* is a concept that focuses on the process of achieving accountable decisions and their implementation (Rorong & Lasdi, 2020). Based on the National Committee on *Governance Policy*, there are five elements in good governance principles: transparency, accountability, responsibility, equality, and independence. village governance, implementation, and village development, along with village finances, are the rights and obligations of the village. In addition, village government accounting

standards are included. Accountability is an obligation to provide accountability to explain the success or failure of a performance (Diyanto & Musfi, 2022) According to Puspasari et al. (2018), the village is part of the government and should properly manage its finances through transparent financial reports. The village budget (APBDes) is a plan that has been determined annually by village regulations.

The village revenue budget to be managed consists of revenue, expenditure, and village financing. Village financial management is carried out based on public interest and openness principles. The management of village funds is intended to improve the community's welfare according to (Law Number 20 of 2018 concerning Village Financial Management, 2018). Along with technological developments, the accounting system used by the central government to local governments is designed in a digital form (Purnamawati et al., 2024). Accounting systems in computerized financial management can make users recording village financial management easier and less time-consuming (Purnamawati & Adnyani, 2024) Village funds are prone to manipulation, which makes village governance unsound. Good village governance will create a good village reputation (Purnamawati, 2023). Good village financial management requires adequate facilities.

The Financial and Development Supervisory Agency (BPKP), in collaboration with the Ministry of Home Affairs (Mendagri), developed a village financial system application (Siskeudes). Siskeudes are used for budgeting, administration, and financial reporting by villages. Sinabun Village is one of the villages in Sawan District, Buleleng Regency, that has used the Siskeudes Application in village financial management (Purnamawati & Adnyani, 2019). Implementing Siskeudes is one form of accounting information system (AIS) development. AIS is a component of an organization that collects, analyses and communicates financial information for decision-making. SIA aims to produce precise and accurate information. Applying *seskuedes* is expected to be a way to achieve the objectives of SIA. The advantages of the Siskeudes application are that it can facilitate village financial governance, contains an internal control system, and integrates with other financial applications. Besides having advantages, the Siskeudes application also has disadvantages, namely constraints on human resources that make it difficult to *input* data; problems also occur because village financial reports must refer to other villages with different needs in each village.

The *siskeudes* application has been used in Sinabun Village since 2017. Sinabun Village, Sawan District, Buleleng Regency is one of the villages in Bali that is famous as a center for producing woven fabrics. In its development, this village was initiated as a weaving tourism village. Based on the author's initial observations and interviews with Sinabun Village officials concerned with the village financial system, data were obtained that Sinabun Village uses the Siskeudes Application in village financial management. Using Siskeudes in Sinabun Village has experienced obstacles, especially in applying Siskeudes. The obstacles often experienced by village officials are data input errors related to the draft cost budget in the village. The Sinabun Village Secretary explained that there are periodic feature updates to the Siskeudes Application, which causes the Siskeudes application to frequently *error*. This triggers errors in recording financial reports in the village and can delay the data entry time as previously planned. In addition, this occurs due to the central government's lack of socialization regarding the use of Siskeudes. The obstacle also experienced by the Sinabun Village apparatus is the occurrence of disturbances in the Siskeudes Application, which causes delays in data *input*.

The objectives of this study are to determine the accounting system in village financial management in Sinabun Village, to determine the effectiveness and efficiency of the accounting system in Sinabun Village financial management, and to determine the quality of financial management accountability in Sinabun Village This research refers to the *Technology Acceptance Model* (TAM). This theory was popularised by Davis in 1989. TAM is a theory that explains the causal relationship between beliefs (the benefits of an information system and its ease of use) and the behavior, needs, and actual use of users of an information system. TAM can be used as a basis for determining efforts to encourage willingness to use technology. Someone who finds it easy to use information technology to complete their

work, then the user will use the technology. TAM is expected to predict a person's acceptance of technology and can provide the necessary information about the factors driving the individual's attitude. In this study, TAM is related to village financial management using *siskeudes* as the technology used in managing village finances. Effectiveness is the main thing to achieve predetermined goals in every program or organization. Effectiveness is a level of success produced by the organization in a certain way according to the target to be achieved. The effective indicator is program success; program effectiveness can be carried out with operational capabilities in implementing work programs that are by predetermined objectives. The success of the program can be seen from the process and mechanism of an activity carried out in the field; the success of the effectiveness target is viewed from the angle of achieving goals by focusing on the *output* aspect, meaning that effectiveness can be measured by how far the level of output in the policies and procedures of the organization to achieve predetermined goals, satisfaction with the program, satisfaction is a criterion of effectiveness that refers to the success of the program in meeting user needs. Meanwhile, efficiency is the ability to reduce the use of resources in achieving organizational goals. The efficiency ratio can measure efficiency. In addition, efficiency can also be measured from the aspect of effort, where activities will be considered efficient if a certain result can be achieved with less effort. As regards results, something can be said to be efficient if it provides maximum results with a certain effort.

Users of the quality of the products or services produced feel satisfied using the program. The higher the quality of the products and services provided, the higher the satisfaction felt by users, which can lead to benefits for the institution, *input*, and *output* levels; the effectiveness of input and output levels can be seen from the comparison between inputs and outputs. If the output is greater than the input, then it can be said to be efficient, and vice versa; achievement of overall goals, namely the extent to which the organization carries out its duties to achieve goals. In this case, it is a general assessment with as many single criteria as possible and produces a general assessment of organizational effectiveness.

Based on the above background and the existing phenomena, the author wants to know how *Siskeudes* is implemented in Sinabun Village. Therefore, the authors are interested in raising the research title to "Implementation of Accounting Systems in Financial Management in Sinabun Village, Sawan District, Buleleng Regency."

Literature Review

Technology Acceptance Model (TAM). This theory was popularised by Davis in 1989. TAM is a theory that explains the causal relationship between beliefs (the benefits of an information system and its ease of use) and the behaviour, needs, and actual use of users of an information system. Effectiveness is the main thing to achieve the goals determined in every program or organization. Effectiveness is a level of success produced by the organization in a certain way according to the target to be achieved. The operational activity process can be efficient if a certain product or work result can be achieved with the lowest use of resources and funds. TAM can be used to determine efforts to encourage willingness to use technology. Someone who finds it easy to use information technology to complete their work, then the user will use the technology. TAM is expected to predict a person's acceptance of technology and can provide.

The government accounting system is a procedure that must be carried out in order to produce information needed by internal and external parties of the government. Accounting Government accounting is the systematic implementation and elements that realize the accounting function, from transaction analysis to financial reporting. The government accounting system uses government accounting standards (SAP). Government accounting standards are accounting principles applied in preparing to present financial statements. The characteristics of the Government Accounting System are:

1. Government accounting does not prepare profit statements because it is not profit-orientated.
2. Government accounting is rigid because it depends on laws and regulations
3. Government accounting books capital expenditure
4. Government accounting does not have capital and retained earnings estimates in the balance sheet
5. Governmental accounting may use more than one fund.

Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the trustee (principal), who has the right and authority to request this accountability. Public accountability consists of two types, namely:

- a) Vertical accountability is the management of funds to higher authorities, such as the accountability of work units to the Regional Government and then the Regional Government to the central government.
- b) Horizontal accountability is the responsibility given to the wider community.

Method, Data, And Analysis

This research was conducted at the Sinabun Village Office, Sawan District, Buleleng Regency. The subject of this research is Sinabun Village, Sawan District, Buleleng Regency, while the object of this research is the accounting system in village financial management. The types of data used in this study are primary and secondary. Primary data was obtained directly through interviews with related parties, while secondary data was obtained through documents related to the village financial system. Qualitative descriptive research is a research method based on the philosophy of postpositivism used to research natural object conditions (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out in triangulation (combined), and data analysis is inductive or qualitative. Qualitative descriptive research aims to describe, describe, explain, explain and answer in more detail the problems to be studied by studying as much as possible the object of research.

Result and Discussion

Siskeudes is a village financial application that aims to provide convenience for village officials regarding village financial management. Monitoring the transparency of village financial management is an obligation of the government. Village governments are expected to manage village finances independently and can improve the community's welfare. Siskeudes was developed by the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs in 2015. Based on the author's research, Sinabun Village, Sawan District, Buleleng Regency began implementing the Siskeudes application in 2017. The village secretary applied for the Siskeudes application due to limited human resources. Mr Ngurah Arya, the village secretary, said that before the implementation of Siskeudes, village financial management was carried out manually, so it took a lot of time. The Siskeudes application is designed with simple features but is still accountable and informative. Simple features make it easy for users to enter data that has followed existing transactions, and the process can produce output in the form of reports needed by statutory regulations based on Permendagri Number 20 of 2018. Village financial management through the Siskeudes application has 4 (Four) menus, namely planning as the initial stage in the preparation of village regulations, planning. A medium-term development plan (RPJM Desa) and a village government work plan (RKP Desa) are made at this stage. Before the preparation, the village held

a village meeting which was attended by Sinabun Village officials, the Village Consultative Body (BPD), the Village Community Empowerment Agency (LPM), Family Welfare Empowerment (PKK), hamlet heads, Kelian adat or other traditional village administrators and *Sekaa Teruna – Teruni*.

Based on interviews that have been conducted, the customary chief of Sinabun Village said, "It is true that a village meeting was held related to the Sinabun Village government work plan in September". In this planning stage, the head of finance and the village secretary, as a user of Siskeudes, make the RKPDes in Microsoft Excel before inputting them into the Siskeudes application. This is done because many details must be filled in when entering data. Furthermore, the initial stage in the preparation of village regulations is planning. A medium-term development plan (RPJM Desa) and a village government work plan (RKP Desa) are prepared at this stage. Before the preparation, the village held a village meeting which was attended by Sinabun Village officials, the Village Consultative Body (BPD), the Village Community Empowerment Agency (LPM), Family Welfare Empowerment (PKK), hamlet heads, Kelian adat or other traditional village administrators and *Sekaa Teruna - Teruni*. Based on the interviews conducted, the customary chief of Sinabun Village said that it was true that a village meeting was held related to the Sinabun Village government work plan in September. In this planning stage, the head of finance and the village secretary, as a user of Siskeudes, made the RKPDes in Microsoft Excel before inputting them into the Siskeudes application. This is done because many details must be filled in when inputting data.

The next stage is administration, where in this menu, the head of finance records every transaction in the general cash book. At this stage, the financial head, together with the village secretary, makes a general auxiliary cash book consisting of a bank auxiliary cash book, a panjar auxiliary cash book, and a tax auxiliary cash book in the village financial system (Purnamawati, 2020). The Sinabun Village Secretary stated that village revenue and expenditure transactions are input based on the activities that have been carried out in the administration menu. The village head submits an accountability report on the realization of the APBDesa to the sub-district head, which will be submitted to the Regent. Mr. Ngurah Arya stated that all results of implementing village financial management are entered into the Siskeudes application for accountability and reporting to the government at the district level. Based on the interviews conducted, at the accountability and reporting stage, financial reports such as the Realisation Report on the implementation of the APBDes for each activity are printed and monthly and quarterly Periodic Village Budget Realisation Reports.

The village financial system application is designed to facilitate the village government in terms of village financial management (Purnamawati & Adnyani, 2021). In addition, the siskeudes application can also improve the accountability of village financial management through the planning, budgeting, administration, and accountability stages. Sinabun Village's financial management has been transparent, as seen from the accountability submitted to the district government and the presentation of financial reports to the community through information boards. The implementation of diskettes in Sinabun village is regulated by the Minister of Home Affairs, number 20 of 2018. This research is expected to be literature for parties needing research on applying accounting systems in village financial management.

Conclusion

Based on the research results above, it can be concluded that the application of the accounting system in village financial management in Sinabun Village is effective, efficient, and accountable and is by Permendagri number 20 of 2018. Implementing siskeudes has increased the transparency of financial reports and made it easier to manage village finances. Starting from the planning stage that has been carried out is the preparation of the village development plan, then the budgeting stage of the village secretary will make a draft of the village revenue and expenditure budget; in the administration stage, the

finance head will make an auxiliary cash book until the accountability stage the village head submits a report in the form of a financial report to the government at the district level.

Implication/Limitation and Suggestions

Based on research conducted on the accounting system in village financial management in Sinabun Village, the suggestions that researchers give are that the Sinabun village government is expected to improve further the ability to exist human resources to operate the siskeudes application and conduct further socialization regarding the application of the siskeudes application to minimize data *input* errors.

References

- Diyanto, V., & Musfi, P. N. (2022). Digitalization of Financial Reports of Village-Owned Enterprises. *Indonesian Journal of Economics, Social, and Humanities*, 4(3), 205–210. <https://doi.org/10.31258/ijesh.4.3.205-210>.
- Purnamawati, I. G. A. (2020). Perception of Cooperative Financial Reporting Accountability for Sustainable Welfare. *Jurnal Riset Akuntansi Dan Keuangan*, 8(3), 465–480. <https://doi.org/10.17509/jrak.v8i3.24114>.
- Purnamawati, I. G. A., & Adnyani, N. K. S. (2019). Peran Komitmen, Kompetensi, dan Spiritualitas dalam Pengelolaan Dana Desa. *Jurnal Akuntansi Multiparadigma*, 10(2), 227–240. <https://doi.org/10.18202/jamal.2019.08.10013>.
- Purnamawati, I. G. A., & Adnyani, N. K. S. (2021). Urgensi Tat Twam Asi dalam Pengelolaan Aset Desa. *Jurnal Akuntansi Multiparadigma*, 12(1), 46–58. <https://doi.org/10.21776/ub.jamal.2021.12.1.03>.
- Purnamawati, I. G. A., & Adnyani, N. K. S. (2024). Digital-Based Tourism Village Management with The Concept of Green Economy and Harmonization as Tourism Forces. *Jurnal Manajemen Perhotelan*, 10(1), 35–42. <https://doi.org/10.9744/jmp.10.1.35-42>.
- Purnamawati, I. G. A., Yuniarta, G. A., Nugraha, I. G. B. B., & Dautrey, J. M. (2024). Disharmony and Struggle: Management and Mobilization of Digital-Based Economic Resources in Tourist Village. *Jurnal Aplikasi Manajemen*, 22(1), 16–30. <https://doi.org/10.21776/ub.jam.2024.022.01.02>.
- Puspasari, O. R., Purnama, D., & Akuntansi, P. S. (2018). *Implementasi sistem keuangan desa dan kualitas laporan keuangan pemerintah desa di kabupaten kuningan*.
- Rorong, N. N., & Lasdi, L. (2020). The Effect of Organizational Culture and Good Corporate Governance Mechanism on Human Resource Disclosure. *Jurnal Akuntansi Dan Keuangan*, 22(2), 72–81. <https://doi.org/10.9744/jak.22.2.72-81>.
- Safitri, H. (2023). *Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Terhadap Alokasi Dana Desa Untuk Mewujudkan Good Governance Pada Desa Di Kecamatan Ix Koto Sungai Lasi Kabupaten Solok*. 01(03), 250–259.
- Undang-undang Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa, Pub. L. No. 20 (2018).

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal. This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).