

The Influence of the Implementation of the Village Financial System Application, Human Resource Competence and Internal Control System on the Quality of Village Government Financial Reports in Batang Tuaka District

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Abstract

This study aims to analyze the influence of village governance and the implementation of the Village Financial System (Siskeudes) on the implementation of village finances in the Kempas District. The main problems underlying this study are the low capacity of village officials, the suboptimal utilization of digital systems, and the gap between regulations and implementation in village financial management. The research method used is a qualitative approach with data collection techniques through observation, interviews, and documentation, and analyzed using the stages of data reduction, data presentation, and conclusion drawing. The results show that village governance and the implementation of Siskeudes have a positive effect on the implementation of village finances, especially in increasing transparency, reporting accuracy, and administrative efficiency. However, the effectiveness of Siskeudes implementation is greatly influenced by the competence of village officials in operating the system and their level of understanding of accounting principles and information technology. The discussion emphasizes that the integration of good governance and the use of digital technology is key to realizing optimal implementation of village finances. In conclusion, improving the implementation of village finances requires a comprehensive approach through strengthening governance, optimizing the use of Siskeudes, increasing human resource capacity, and active community involvement.

Keywords: Village Governance, Village Financial System, Village Financial Implementation, Siskeudes, Transparency

Introduction

Village government is the government unit closest to the community and plays a strategic role in public administration and development at the local level. Villages are at the forefront of implementing government policies, so the quality of village governance is crucial to the success of national development. Since the enactment of Law Number 6 of 2014 concerning Villages, village governments have gained broader authority to regulate and



manage their household affairs, including in managing village finances sourced from village funds and village fund allocations (Rahmat et al., 2014).

However, this expansion of authority has not been fully matched by the readiness of village officials to manage administration and finances professionally. In practice, various problems remain, such as low human resource capacity, weak internal oversight systems, and suboptimal preparation of accountable financial reports. This situation indicates a gap between demands for public accountability and the ability of village officials to realize it, particularly in village government in Kempas District (Harahap, 2023a).

Another emerging phenomenon is the still-low level of understanding among village officials in managing the digital-based financial system provided by the government. The Village Financial System (Siskeudes), a digital instrument for village financial management, has not been fully utilized optimally. Many village officials lack a grasp of the system's features, workflow, and accounting logic, leading to recording errors, reporting delays, and poor quality financial information.

In response to these issues, the government, through the Financial and Development Supervisory Agency (BPKP), developed the Siskeudes (Village Finance System) application to facilitate electronic village financial management, making it more orderly, transparent, and accountable. However, the effectiveness of Siskeudes implementation depends heavily on human resource readiness, digital literacy levels, and adequate infrastructure. In practice, challenges remain, such as a lack of training, limited facilities, and reliance on a single village operator for system management (Mega, Kalangi, & Kapojos, 2022).

These issues demonstrate that the success of an information system is determined not only by the technology used, but also by the human factors and organizational processes involved. A systems engineering approach is crucial for understanding how the relationship between technology, village officials, and administrative processes can shape an effective financial management system. In this context, the implementation of the Village Financial Management System (Siskeudes) needs to be examined not only as an administrative tool but also as part of a broader village governance system (Dungga, Tome, & Moha, 2021).

Furthermore, the ability of village officials to operate the system and understand accounting principles are crucial factors in determining the success of Siskeudes implementation. A good system will not function optimally without the support of competent and integrated human resources. Therefore, Siskeudes optimization is not only related to technical aspects but also encompasses the behavioral and work culture of village officials (Pujiani & Astuti, 2022).



Several previous studies have shown that the implementation of the Village Financial Management System (Siskeudes) has a positive impact on village financial accountability. Mega, Kalangi, and Kapojos (2022) found that Siskeudes can improve the transparency and accuracy of village financial reporting. Furthermore, Nurisna and Sahade (2023) stated that good village governance is a crucial factor in supporting the success of a digital-based financial system. However, other research indicates that the success of the system's implementation is highly dependent on the competence and discipline of village officials (Rihhadatul' Aisy & Hidayat, 2023).

Although regulations clearly stipulate village financial management through Home Affairs Ministerial Regulation No. 20 of 2018, in practice, there remains a gap between regulation and implementation. Accountability is often understood as merely an administrative obligation, rather than a form of public responsibility that must be transparently accounted for to the community. This indicates that the digital transformation has not been fully accompanied by changes in the work culture of village officials (Desa et al., 2018; Tremblay et al., 2016; Lusiana & Najamudin, 2023).

On the other hand, increasing public demands for transparency and openness of public information require village governments to be more accountable in their financial management. The Village Financial Management System (Siskeudes) should not only be used for internal administrative purposes, but also as a means to increase public trust in village governments through the presentation of transparent and easily accessible information (UNDP, n.d.).

Based on this description, a gap is evident between regulations, technology implementation, and the capacity of village officials in realizing village financial accountability. Previous research has tended to only highlight the partial influence between Siskeudes implementation and accountability, without comprehensively integrating the role of village governance. Therefore, this study offers a novel integrative approach that simultaneously examines the relationship between village governance and Siskeudes implementation on village financial accountability.

Thus, the aim of this study is to analyze and obtain empirical evidence regarding the influence of village governance and the implementation of the Village Financial System (Siskeudes) on village financial accountability in village government in Kempas District.

Method

This study uses a qualitative approach with the aim of understanding in depth the influence of village governance and the implementation of the Village Financial System



(Siskeudes) on village financial accountability in village government in Kempas District. The qualitative approach was chosen because this study does not focus on measuring numbers, but rather on understanding the phenomena, processes, and real conditions that occur in the field related to village financial management. As explained in the research systematics in the file, the research method includes the research design, time and place of research, population and research subjects, data collection procedures, operational definitions of variables, and data analysis techniques used in this study.

Data collection was conducted through observation, interviews, and documentation techniques to obtain comprehensive information regarding village governance practices and the implementation of the Village Financial System (Siskeudes). The data obtained were then analyzed using qualitative analysis techniques through the stages of data reduction, data presentation, and conclusion drawing, thus providing a systematic overview of the relationship between village governance, the implementation of Siskeudes, and village financial accountability. This approach allowed researchers to delve deeper into the factors influencing the successful implementation of the village financial system and the quality of the resulting accountability.

Results and Discussion

Based on the data analysis, it was found that village governance and the implementation of the Village Financial Management System (Siskeudes) influence village financial accountability. These findings align with previous research showing that a digital-based village financial system can improve transparency and accuracy in village financial reporting (Mega & Lintje Kalangi, 2022).

BesidesFurthermore, the implementation of Siskeudes has been proven to assist village officials in recording and reporting finances in a more systematic and structured manner. This demonstrates that the use of information technology in village financial management can improve the efficiency and effectiveness of village financial administration.

However, research also shows that the effectiveness of Siskeudes implementation is highly dependent on the ability of village officials to operate the system. Village officials with competence and a good understanding of the system are better able to produce accountable financial reports than those with limited capabilities (Rihhadatul' Aisy & Hidayat, 2023).

Table 1. Previous Research on the Implementation and Influence of the Village Financial System (SISKEUDES) in Village Financial Management



No	Name Author / Year	Journal Title and Identity	Variables Research and Data Analysis Tools	Research result
1.	Endang Sri Pujiani, Baiq Anggun Hilendri L, Widia Astuti / 2022 (Pujiani and Astuti 2022)	Analysis of the Effectiveness and Efficiency of the Implementation of the Village Financial System Application (SISKEUDES) In Village Financial Management (Case Study in Jerowaru Village, Jerowaru District, East Lombok Regency) / Jurnal Risma Vol. 2 No. 3 September 2022	Focus/Variable: Effectiveness and efficiency of implementing the Siskeudes application in village financial management. Data Analysis Tools: Qualitative Analysis with Descriptive Approach	The results of the study show that the implementation of the Siskeudes application has been effective (seen from the input and output levels) and is quite efficient in managing the finances of Jerowaru Village.
2.	Katryn Natania Mega, Lintje Kalangi, Peter M. Kapojos / 2022 (Mega and Lintje Kalangi 2022)	The Influence of the Village Financial System (SISKEUDES) Regarding Management Accountability Village Finance in East Bolaang	Variable: Village Financial System (SISKEUDES) as an independent variable and Village Financial Management Accountability as a dependent variable. Data Analysis Tools: Quantitative,	Village Financial System (SISKEUDES) has a positive influence on the accountability of village financial management



		Mongondow Regency / Going Concern: Journal of Accounting Research 17(3), 2022	Regression Analysis simple linear	
3.	KadekGina nthi Asih, I Made Pradana Adiputra / 2022 (Pada et al. 2022)	Analysis of the Implementatio n of the Village Financial System Application (SISKEUDES) Version 2.0.3 In Improving the Quality of Village Financial Accountability During the Covid-19 Pandemic (Study in Kalibukbuk Village, Kec. Buleleng, Bali) / JIMAT (Scientific Journal of Accounting Students) Ganesha University of Education, Vol: 13 No: 01, 2022	Focus/Variable: Implementation of SISKEUDES Application version 2.0.3 and Village Financial Accountability Quality. Data Analysis Tools: Qualitative approach, data analysis methods qualitative (collectio n,reduction, data presentation, drawing conclusions)	Implementati onSISKEUDE S version 2.0.3 has been carried out in a structured manner and can increase village financial accountability and produce transparent reports.



4.	Dinda Novyasari Maharani, Fajar Syaiful Akbar / 2020 (System, Village, and In 2020)	Implementation of the Village Financial System (SISKEUDES) In Realizing Village Government Accountability / Baj (Behavioral Accounting Journal) Vol. 3, No. 1, June 2020	Focus/Variable: Implementation of the Village Financial System (SISKEUDES) and Village Government Accountability. Data Analysis Tools: Qualitative approach, interview and observation techniques direct	The results show that the existence of SISKEUDES assisting the village accountability process and ensuring the quality of reporting is accountable because it is in accordance with Home Affairs Ministerial Regulation No. 20 of 2018
5.	Murtiani, Lilik Handajani, Iman Waksito / 2023 (Handajani and Waksito 2023)	Implementation Effectiveness Village Financial System Application (SISKEUDES) in Improving Accountability and Transparency in Village Financial Management / The 6th FEENEFECIU	Focus/Variable: Effectiveness, Accountability and Transparency of the Implementation of the Siskeudes Application. Data Analysis Tools: Descriptive qualitative approach, intrinsic case study. Collection data through observation,	The use of the Siskeudes application helps improve accountability and transparency in village financial management. Human resources (HR) also contribute to this



		M Business and Economics Conference in Utilization of Modern Technology, 8 August 2023	interviews, and documentation	improvement .
6.	Yuventus Venerandus Nurak, Wilhelmina Mitan,Emili anus Eo Kutu Go'o / 2023 (Mitan 2023)	The Impact of the Implementatio n of the Village Financial System (SISKEUDES) Regarding Management Village Finance in Nita District / Rimba Journal: Research in Business Management and Accounting Vol. 1 No. 3 August 2023	Variable: Village Financial System (SISKEUDES) as an independent variable and Management Village Finance as a dependent variable Data Analysis Tools: Quantitative methods, simple regression analysis	The Village Financial System (SISKEUDES) has no impact on village financial management in the villages of Nita District.
7.	RoslindaHar ahap, Fauzi Arif Lubis, Rahmat Daim Harahap / 2023 (Harahap 2023b)	Implementatio n of the Village Financial Accounting System (SISKEUDES) In Transparency and	Focus/Variable:Impl ementation of village financial accounting system in transparency and accountability of village fund management. Data Analysis Tools:	The implementatio n of the Siskeudes application in transparency and accountability has been



		Accountability of Village Fund Management (Case Study of Huristak District, Padang Lawas Regency) / GEMILANG: Journal of Management and Accounting Vol.3, No. 4 October 2023	Descriptive qualitative approach	running well, although there are several obstacles faced.
8.	Beautiful Elfirar, Nora Eka Putri / 2024 (Elfirar and Putri 2024)	Implementation The Use of the Siskeudes Application in Efforts to Improve the Quality of Village Financial Accountability in Nagari Selayo / Journal of Village Government Administration (Village) Vol 05 No March 1, 2024	Focus/Variable: The role of the Siskeudes application in improving village financial accountability Data Analysis Tools: Qualitative research approach (quasi-qualitative design)	The management of the Siskeudes Application in Nagari Selayo shows an increase in the quality of accountability. The implementation of Siskeudes also simplifies the process of monitoring and evaluating the use of village funds.
	Nurul Mahmudah ,Yusri Anis	Analysis of the Implementation of the Village	Focus/Variable: Implementation Village Financial System	Implementation The Village Economic



9.	Faidah, Cantika Putri Cahaya Purnama / 2025 (Mahmudah et al. 2025)	Financial System Application (SISKEUDES) in Village Financial Management: A Case Study of Sidamulya Village, Wanasari District, Brebes Regency / Journal of Economics Volume 14, Number 04, 2025	Application (SISKEUDES) in ManagementVillage Finance. Data Analysis Tools: Methods Descriptive Qualitative	System (SISKEUDES) in Sidamulya Village is running well and in accordance with government regulations. giveconvenience that makes village financial management more accountable, transparent and disciplined budget
10.	AnggiatSitungkir & Benny Irawaty Simarmata / 2022 (Situngkir and Simarmata 2022)	"The Influence of CompetenceVillage Apparatus, Transparency, and Organizational Commitment to Accountability in Village Fund Management (Empirical Study in Villages in Samosir Regency)".	Independent Variable: CompetenceVillage Apparatus; Transparency; Organizational Commitment. Dependent Variable: AccountabilityVillage Fund Management. Method: quantitative with multiple linear regression using SPSS.	All independent variables (competence, transparency, commitment) partially have a positive and significant effect on the accountability of village fund management.



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The research results show that village governance has a significant influence on village financial accountability. This can be explained through the concept of good governance, which emphasizes the importance of transparency, accountability, and community participation in public financial management. In the context of village governance, the application of these principles will encourage the creation of an orderly and accountable administrative system to the community (Nations, n.d.). Therefore, the better the village governance, the higher the level of village financial accountability.

This finding aligns with the empirical findings described in the file, which demonstrates that village officials remain weak in their capacity, particularly in understanding systematic financial management. This lack of understanding of the planning, implementation, and reporting processes leads to suboptimal accountability (Harahap, 2023a). This demonstrates that governance is not solely about the system but also about the competence of the human resources implementing it.

In addition to governance, the implementation of the Village Financial System (Siskeudes) has also been proven to impact village financial accountability. As a technology-based information system, Siskeudes simplifies the recording, processing, and reporting of village finances. This system automatically records every transaction and produces more accurate and timely reports (Suryadi & Rahmi, 2022). This system minimizes the potential for recording errors and data manipulation, thereby improving the quality of village financial accountability.

However, research also shows that the effectiveness of the Village Financial Management System (Siskeudes) is highly dependent on the ability of village officials to operate the system. This is consistent with findings in the file stating that many village officials still do not understand how to optimally use the Siskeudes, resulting in various obstacles such as data input errors and reporting delays (Mega, Kalangi, & Kapojos, 2022). Therefore, good technology will not deliver optimal results without adequate user competence.



From the perspective of the Technology Acceptance Model (TAM) theory, user acceptance of technology is influenced by perceptions of usefulness and ease of use. Village officials who perceive the Village Financial Management System (Siskeudes) as useful and easy to use are more likely to utilize it optimally in village financial management (Davis, 1989). Therefore, increasing understanding and training for village officials is a crucial factor in supporting the successful implementation of Siskeudes.

Furthermore, the results of this study also indicate that the relationship between village governance and the implementation of the Village Financial Management System (Siskeudes) is complementary in improving village financial accountability. Good governance will create an organizational environment that supports the effective use of technology, while technology will strengthen governance implementation through a more structured and transparent system. This approach aligns with the concept of systems engineering, which emphasizes the interrelationships between technology, people, and organizational processes in forming an effective system (Dungga, Tome, & Moha, 2021).

The results of this study are also consistent with previous research showing that the implementation of the Village Financial System (Siskeudes) has a positive impact on village financial accountability. Mega, Kalangi, and Kapojos (2022) found that the village financial system can improve transparency and reporting accuracy. Furthermore, Handajani and Waksito (2023) stated that the implementation of Siskeudes can improve transparency and accountability in village financial management, especially when supported by competent human resources.

However, not all studies show the same results. Mitan (2023) found that the implementation of the Village Financial Management System (Siskeudes) had no significant impact on village financial management in several regions. This difference in results indicates that the success of the system's implementation is heavily influenced by local conditions, particularly the capacity of village officials and the availability of supporting facilities. Therefore, the implementation of Siskeudes cannot be generalized but must be adapted to the conditions of each village.

In addition to technology and governance, community participation is also a crucial element in improving village financial accountability. Community involvement in the planning, implementation, and oversight of village finances will promote transparency and reduce the potential for budget irregularities. This aligns with the concept of public accountability, which emphasizes the importance of information transparency and accountability to the community as stakeholders (Bovens, 2009).



Furthermore, this study also revealed that there is still a gap between regulations and implementation in the field. Although Home Affairs Ministerial Regulation No. 20 of 2018 has regulated village financial management in detail, in practice, many village officials still understand accountability only as an administrative obligation, not as a form of public responsibility (Desa et al., 2018; Tremblay et al., 2016). This indicates that the digital transformation through the Village Financial Management System (Siskeudes) has not been fully accompanied by changes in the work culture of village officials.

Thus, improving village financial accountability requires a comprehensive approach, not only through the application of technology, but also through strengthening governance and enhancing human resource capacity. Integrating these three aspects is key to achieving transparent, accountable, and sustainable village financial management.

Conclusion

The conclusion of this study shows that village governance and the implementation of the Village Financial System (Siskeudes) have a significant influence on increasing village financial accountability in Kempas District, where good governance through the application of the principles of transparency, accountability, and participation is able to create a more orderly and accountable financial administration system to the community, while the implementation of Siskeudes as a digital-based information system contributes to improving the quality of recording, processing, and financial reporting that is more systematic, accurate, and timely, although its effectiveness is highly dependent on the competence and capacity of village officials who still face obstacles in the aspects of digital literacy and technical understanding, thus indicating that the relationship between village governance and the implementation of Siskeudes is complementary in improving village financial accountability, however, there is still a gap between regulations and implementation in the field where accountability is often understood as an administrative obligation, so that ongoing efforts are needed through increasing the capacity of village officials, strengthening a work culture oriented towards transparency, and increasing community participation as social control, thus increasing village financial accountability can only be achieved through a holistic and integrated approach between aspects of governance, technology, human resources, and community involvement in a sustainable manner.

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