

## ABSTRAK

Skripsi dengan judul “Efektivitas Penerapan Aplikasi Sistem Keuangan Desa (SISKEUDES) dalam Menunjang Akuntabilitas dan Transparansi Laporan Keuangan Desa Ngeni Kecamatan Wonotirto Kabupaten Blitar” ini ditulis oleh Bidayatu Rahma, NIM. 126403202152, pembimbing Ahmad Budiman, M.S.I.

Penelitian ini dilatar belakangi oleh anggaran dana desa yang semakin meningkat pada setiap tahun. Ketidakmampuan mewujudkan akuntabilitas dan transparansi menyebabkan kekacauan administratif serta meningkatnya praktik korupsi. Untuk mengatasi hal ini, BPKP bersama Kemendagri dan KPK mengembangkan aplikasi Sistem Keuangan Desa sebagai alat bantu administratif. Penelitian ini dilakukan untuk mengukur sejauh mana keefektifan penerapan aplikasi Sistem Keuangan Desa.

Adapun tujuan pada penelitian ini (1) Untuk mengukur efektivitas penerapan aplikasi Sistem Keuangan Desa (SISKEUDES) dalam menunjang akuntabilitas dan transparansi laporan keuangan Desa Ngeni Kecamatan Wonotirto Kabupaten Blitar. (2) Untuk menganalisis kendala yang dihadapi Desa Ngeni Kecamatan Wonotirto Kabupaten Blitar dalam penerapan aplikasi Sistem Keuangan Desa (SISKEUDES). (3) Untuk menganalisis solusi yang dilakukan Desa Ngeni Kecamatan Wonotirto Kabupaten Blitar dalam penerapan aplikasi Sistem Keuangan Desa (SISKEUDES).

Pada penelitian ini menggunakan metode pendekatan kualitatif dengan jenis penelitian deskriptif. Data-data yang diperoleh yaitu bersumber dari data primer dan data sekunder. Adapun teknik pengumpulan data yaitu observasi, wawancara, dan dokumentasi. Teknik analisis data menggunakan *data reduction*, *data display*, dan *conclusion drawing/verification*.

Hasil dari penelitian ini menunjukkan (1) Penerapan aplikasi Sistem Keuangan Desa di Desa Ngeni sudah dapat dikatakan efektif berdasarkan indikator tepat sasaran, efisiensi, tercapainya tujuan, perubahan nyata, dan perkembangan/pemahaman atas program. (2) Kendala yang dihadapi Desa Ngeni dalam penerapan aplikasi Sistem Keuangan Desa adalah kendala sinyal ketika aplikasi diperbarui versinya, menyebabkan penurunan kinerja atau bahkan membuat server menjadi tidak responsif karena banyaknya pengguna yang menggunakan sistem secara bersamaan. (3) Solusi yang dilakukan pemerintah Desa Ngeni adalah mengoperasikan aplikasi Sistem Keuangan Desa bukan pada jam kerja, melainkan pada rentang waktu tengah malam hingga dini hari.

**Kata Kunci:** siskeudes, efektivitas, akuntabilitas, transparansi.

## **ABSTRACT**

*The thesis with the title “The Effectiveness of the Application of the Village Financial System (SISKEUDES) in Supporting the Accountability and Transparency of the Financial Statements of Ngeni Village, Wonotirto District, Blitar Regency” was written by Bidayatu Rahma, NIM. 126403202152, supervisor Ahmad Budiman, M.S.I.*

*This research is motivated by the village fund budget which is increasing every year. The inability to realize accountability and transparency leads to administrative chaos and increased corruption practices. To overcome this, BPKP together with the Ministry of Home Affairs and KPK developed the Village Financial System application as an administrative tool. This study was conducted to measure the effectiveness of the application of the Village Financial System.*

*The objectives of this study are (1) To measure the effectiveness of the application of the Village Financial System (SISKEUDES) in supporting the accountability and transparency of the financial statements of Ngeni Village, Wonotirto District, Blitar Regency. (2) To analyze the obstacles faced by Ngeni Village, Wonotirto District, Blitar Regency in implementing the Village Financial System (SISKEUDES) application. (3) To analyze the solutions carried out by Ngeni Village, Wonotirto District, Blitar Regency in implementing the Village Financial System (SISKEUDES) application.*

*This research uses a qualitative approach method with a descriptive research type. The data obtained are sourced from primary data and secondary data. The data collection techniques are observation, interviews, and documentation. The data analysis technique uses data reduction, data display, and conclusion drawing/verification.*

*The results of this study are (1) The application of the Village Financial System application in Ngeni Village can be said to be effective based on indicators of right on target, efficiency, achievement of goals, real changes, and development/understanding of the program. (2) The obstacles faced by Ngeni Village in implementing the Village Financial System application are signal constraints when the application is updated, causing a decrease in performance or even making the server unresponsive due to the large number of users using the system simultaneously. (3) The solution taken by the Ngeni Village government is to operate the Village Financial System application not during working hours, but in the midnight to early morning time range.*

**Keywords:** *siskeudes, effectiveness, accountability, transparency.*