



Digital transformation of village finance: Web-based SISKEUDES design for enhancing transparency and accountability in Naru Village, Bima Regency

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ABSTRACT

This research aims to evaluate the implementation and effectiveness of the web-based Siskeudes application in Naru Village, Bima Regency, in enhancing transparency and accountability in village financial management. The research method used is a mixed-method approach, combining qualitative and quantitative analysis. Through literature review, needs analysis, as well as system design and development, this research creates an integrated and user-friendly web-based Siskeudes prototype. System testing is conducted from unit testing to user testing, followed by pilot implementation in Naru Village and comprehensive evaluation. HR training is also a focus of the research to strengthen the village staff's capacity in operating the application effectively. The research concludes that the implementation of web-based Siskeudes is effective in enhancing transparency and accountability in village financial management, while HR training supports the optimal use of the application. Thus, this research makes a significant contribution to improving transparent and sustainable village financial governance.

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1. Introduction

Digital transformation of village finance is an important and strategic step in improving the efficiency, transparency, and accountability of financial management at the village level in Indonesia (Almeida et al., 2016); (Mitan et al., 2023). This initiative not only enables village governments to better manage their financial resources through an integrated and automated system but also ensures that financial information can be accessed by the public in real-time (Fahera & Satyawan, 2022) (Abdullah & Samad, 2019). Thus, this digital transformation plays a vital role in strengthening good village financial governance and reducing the risk of corruption and misuse of village funds (Sonata & Zarlis, 2016); (Agustina, 2020). Furthermore, with the existence of a digital financial system, the processes of planning, budgeting, implementation, and reporting of village finances can be conducted more quickly, accurately, and efficiently, thereby enhancing the quality of public services in the village (Putra & Putra, 2020).

Moreover, the digital transformation of village finance also opens up opportunities for innovation and active community participation in the village development process (Wibowo et al., 2020). Through digital platforms, the community can easily access information about the use of village funds, provide input, and participate in decision-making related to village development (Marlon Reu &

Lasdi, 2021). This creates a conducive ecosystem for inclusive and sustainable village development (Aditya et al., 2021) (Al et al., 2021).

Thus, the implementation of the Village Financial System (SISKEUDES) has become a significant step in the effort to improve transparent and accountable village financial governance (Kasih et al., n.d.). However, various studies conducted in several villages have identified some weaknesses in its implementation that require special attention (Watulingas et al., 2019). These weaknesses range from technical system issues, human resource (HR) readiness, to uneven implementation effectiveness (Wongku & Hapsari, 2019).

One of the main weaknesses often encountered is technical constraints such as errors during data input and a system that sometimes does not support (Aditya et al., 2021). This indicates that there is still significant room for improvement in the stability and reliability of the SISKEUDES application (Ghasempour et al., 2014). In addition, some villages still perform financial reporting manually because some reports have not been integrated into the system (Bagiada & Hadi, 2023). This weakness reduces the effectiveness of SISKEUDES in creating efficient village financial reports and hampers efforts to achieve transparency and accountability in village finances (Malahika et al., 2018); (Andy Antonius Setiawan, Arie S.M. Lumenta, 2019).

Another weakness relates to village HR, where capacity building through training and assistance is still needed (Rumetna et al., 2020). This issue includes the limited knowledge and skills of village officials in operating the SISKEUDES application, particularly in information technology (Imani et al., 2021). Additionally, differences in perception among village officials regarding the system's effectiveness also pose a unique challenge (Setiyaningsih et al., 2023).

The pie chart below provides a general overview of the challenges and impacts of SISKEUDES implementation (Satrio, 2020). Each segment represents different aspects, from technical and HR constraints, successful implementation despite some challenges, to the less significant impact on the performance of village heads and other factors affecting SISKEUDES effectiveness (Setiyaningsih et al., 2023). With the assumption of equal weight, this chart highlights the importance of each aspect in the broader context of SISKEUDES implementation in villages (Satrio, 2020); (Rivan & Maksum I, 2019); (Bajuri & Permana, 2022).

Thus, the effort to develop a web-based Village Financial System (SISKEUDES) in Naru Village, Sape District, Bima Regency, is a revolutionary step in enhancing transparency and accountability in village financial management. In the context of managing Village Funds that require high levels of efficiency, transparency, and accountability, the transition to a web-based platform not only allows for broader and real-time data access for stakeholders but also facilitates more structured data input, management, and financial reporting (Marlon Reu & Lasdi, 2021). Technical constraints such as system errors frequently encountered in desktop applications can be minimized with a more dynamic and adaptive web development approach to data changes or updates. Furthermore, web-based system integration supports the implementation of village financial management standards in accordance with Ministry of Home Affairs Regulation No. 20 of 2018, where all stages from planning, implementation, administration, to reporting can be conducted more transparently and accountably (Wibowo et al., 2020); (Soraya & Wahyudi, 2021).

The availability of web-based SISKEUDES in Naru Village also promises to enhance the quality of village officials' HR through more accessible online guidance and training facilities. A web-based platform allows for webinars on village financial management, enabling village officials not only to gain operational system knowledge but also a deeper understanding of the principles of accountability and transparency in village financial management (Al et al., 2021). This aligns with the main goal of SISKEUDES implementation, which is to assist the administrative operations of village government while ensuring that village fund management can be accountable to the community (Mitan et al., 2023). Through web-based SISKEUDES, Naru Village can take a significant step towards better village governance, where the community can actively participate and monitor the use of village funds for collective development and welfare (Fahera & Satyawan, 2022).

Therefore, it is urgent to conduct research to determine how web-based SISKEUDES digitalization can eliminate technical and operational barriers and significantly enhance the transparency and accountability of village fund management. The objective of this study is to

determine how the web-based digitalization of SISKEUDES can eliminate technical and operational barriers and significantly enhance the transparency and accountability of village fund management.

The urgency of this research lies in the importance of adopting digital innovation in village financial administration to ensure more open, efficient, and responsible fund management, which in turn can strengthen public trust, support inclusive and sustainable village development, and enrich academic literature with empirical and practical findings contributing to the development of policies and best practices in village financial governance. This research is not only vital for enhancing the capacity of village officials in facing digital challenges but also serves as a reference for developing similar systems in other regions, marking a strategic step towards more transparent and accountable village governance in Indonesia.

This research focuses on developing robust Information Technology infrastructure, enhancing HR capabilities through intensive training, and implementing strict data security measures. These solutions include system integration that facilitates real-time data access and management, the use of dashboards for transparent monitoring and evaluation, and collaboration with third parties for technical assistance. This approach aims to create a system that not only strengthens transparency and accountability but also supports active community participation in village financial management.

The novelty of this research lies in the comprehensive integration of specific needs analysis of Naru Village, the development of strong information technology (IT) infrastructure, and a participatory approach to HR training. This initiative aims to facilitate significant improvements in transparency and accountability of village financial management through the development and implementation of a web-based SISKEUDES platform. The flowchart below illustrates the stages of the research from the initial study to achieving increased transparency and accountability, highlighting the systematic process taken to ensure the success of the digital transformation of village finance.

As a contribution, this research is expected to contribute to a deep understanding of digital integration in village financial management, to drive positive changes in village financial administration practices, and to provide empirical grounds for more effective policies in village financial governance. Additionally, this research is expected to contribute to academic literature by presenting relevant and practical empirical findings, and to serve as a significant reference in the development of similar systems in other regions, ultimately strengthening nationally transparent and accountable village governance.

2. Research Methods

This research will employ a mixed-methods approach, combining qualitative and quantitative analysis to enable a deeper understanding of the influence of information technology on enhancing transparency and accountability in village financial management (Ghasempour, Bakar, & Jahanshahloo, 2014; Hadju & Aulia, 2022; Dr. Imam Machali, 2021). In today's digital era, transforming the village financial system to a digital platform is a strategic step that not only accelerates administrative processes but also increases community participation in overseeing village fund management (Dr. Imam Machali, 2021).

In the initial stage, this research will conduct a literature review to understand the theoretical framework and best practices in the development of web-based village financial information systems (Azorín & Cameron, 2010). This literature review will include studies on the implementation of information technology in the public sector, with a particular focus on the village finance sector, to identify success factors and potential challenges (Azorín & Cameron, 2010). Next, a needs analysis will be conducted through surveys, in-depth interviews, and focus group discussions (FGDs) with various stakeholders, including village governments, village officials, and the community of Naru Village. The aim is to gather information about the needs, expectations, and preferences related to the web-based village financial system to be developed. This needs analysis will provide crucial insights for designing a system that is not only technically advanced but also user-friendly and contextually appropriate.

With the information collected from the literature review and needs analysis stages, the research will move on to the system design and development phase. This process will involve developing an integrative, user-friendly, and secure web-based SISKEUDES prototype. The system development will adopt an agile methodology, allowing for rapid iteration and flexibility in making

changes based on user feedback. Data security and privacy aspects will be prioritized, given the sensitivity of village financial data.

After development, the system will undergo phased testing, from unit testing, integration testing, to user testing. This testing aims to ensure the system's reliability, security, and usability before full-scale implementation. A pilot implementation will be conducted in Naru Village, followed by a comprehensive evaluation involving all stakeholders. This evaluation will focus not only on technical aspects but also on the system's impact on increasing transparency and accountability in village financial management. This approach is expected to identify the system's strengths and weaknesses and provide recommendations for further refinement.

Training and capacity building of human resources (HR) will be a crucial part of this research. The training program will be designed to enhance the capabilities of village officials in using the new system, with a focus on transparent and accountable financial management. This training is expected to not only improve technical skills but also strengthen the understanding of the importance of transparency and accountability in village financial management.

The targeted achievement indicators in this research include increasing the level of transparency and accountability in village financial management, measured by the amount of financial information access by the community, reduction in the time taken for financial management and reporting processes, and increased user satisfaction with the web-based SISKEUDES system. Other indicators include improving the capacity of village HR in operating the system and managing village finances effectively and efficiently, as well as reducing the number of errors or discrepancies in village financial data.

For the purposes of drafting the research proposal, initial steps include problem identification and goal setting, followed by an in-depth literature review on the application of information technology in village financial management, highlighting success factors and obstacles. Through extensive needs analysis using surveys, in-depth interviews, and focus group discussions with key stakeholders such as village government, officials, and the community, researchers gather critical data on the needs, expectations, and preferences related to the web-based village financial system. The design and development process involves creating a SISKEUDES prototype using an agile methodology to ensure flexibility and adaptation to feedback. System testing covers various levels from unit, integration, to user testing to verify reliability, security, and usability. Pilot implementation in Naru Village and comprehensive evaluation aim to measure system effectiveness, followed by a training program to strengthen HR capacity in managing finances transparently and accountably. Achievement evaluation shows improvements in transparency, accountability, process efficiency, user satisfaction, and capacity and data accuracy. Finally, this research provides policy recommendations and best practices, significantly contributing to academic literature and field practice, offering a digital transformation model for other villages, and supporting inclusive and sustainable village development.

3. Results and Discussions

Development of IT Infrastructure

The development of IT infrastructure plays a pivotal role in supporting the development and management of finances in rural areas, particularly in villages. Ensuring the availability of adequate information technology infrastructure, such as fast internet access, is essential for enhancing the quality of life and fostering economic growth in rural communities. Access to high-speed internet has become increasingly crucial as it facilitates various aspects of village life, including education, healthcare, agriculture, and business (Abdullah & Samad, 2019). In rural areas where access to traditional financial institutions may be limited, IT infrastructure enables villagers to access online banking services, transfer funds securely, and engage in e-commerce activities. Moreover, the establishment of IT infrastructure in villages creates opportunities for digital literacy and skill development among residents, empowering them to participate more actively in the digital economy and access educational resources and job opportunities that were previously inaccessible (Rahma & Abdillah, 2019).

Furthermore, leveraging IT infrastructure as a strategy for rural development not only enhances financial management but also contributes to overall community development. Through the

implementation of digital platforms for financial management, such as web-based village financial systems, villagers gain access to transparent and accountable financial services. These platforms streamline administrative processes, facilitate budget planning and allocation, and enable real-time monitoring of financial transactions, thus promoting efficient resource management and reducing the risk of financial mismanagement and corruption. Additionally, IT infrastructure supports the implementation of various community development initiatives, such as online education and healthcare services, e-government services, and digital agricultural extension programs. By harnessing the power of information technology, rural communities can bridge the digital divide, improve access to essential services, and create opportunities for socio-economic advancement, ultimately leading to sustainable rural development and improved quality of life for villagers.

In the development of web-based Siskeudes application, utilizing system analysis and designing the system with Object-Based Model becomes a crucial step to ensure an effective and efficient system. System analysis enables developers to comprehend the needs and requirements necessary for end-users, as well as determining the features and functionalities that the application must possess. By leveraging the Object-Based Model, developers can depict the system structure in a more structured and modular manner, facilitating organized development and easy maintenance. This model allows the representation of objects within the system and the relationships between these objects, enabling developers to identify and handle dependencies among different components efficiently. Furthermore, the use of HTML, CSS, and MySQL programming languages in system development allows for the creation of an intuitive and appealing user interface, as well as a robust and reliable database for efficiently storing and managing village financial data.

System testing using the ISO 25010 standard testing method ensures that the web-based Siskeudes system has been thoroughly tested and complies with the established quality standards. This testing method encompasses various aspects of software quality, including functionality, usability, reliability, performance, and security. Based on the results calculated using the ISO 25010 testing method, the Excellent percentage values obtained for functional suitability (94.85%) and usability (89%) indicate that the Siskeudes system can be categorized as Excellent overall. These values reflect that the system has met the functional needs of users effectively and features a well-designed user interface, ensuring an optimal user experience and efficiency in system usage. Thus, this web-based Siskeudes application not only provides an effective solution for village financial management but also offers intuitive and user-friendly usage, which can enhance productivity and efficiency in village administrative operations as a whole.

HR Training

The importance of training government and village officials in understanding the use and management of information technology cannot be underestimated in the current digital era (Putra & Putra, 2020). This training is a key investment in enhancing the efficiency and effectiveness of public services at the village level. With a deep understanding of information technology, government and village officials can utilize various tools and technology platforms available to optimize administrative tasks, including village financial management, reporting, and communication with the community (Mitan et al., 2023). Additionally, appropriate SDM training also empowers the capacity of village officials to address the continuous challenges and improvements in village management. With a strong understanding of information technology, village officials can more easily adapt to new technological developments and implement them in their daily practices, thereby enhancing the quality and efficiency of public services they provide to the community.

Furthermore, SDM training aims to enhance the skills and knowledge of village officials in using information systems. With a profound understanding of how to use existing information systems, village officials can become more self-reliant in handling their administrative tasks. They can easily manage data, generate financial reports, and access other essential information needed for making informed decisions. This not only improves the operational efficiency of the village but also helps in enhancing accountability and transparency in village financial management. Additionally, SDM training also has a positive impact on strengthening the relationship between the village government and the community. With enhanced skills in using information technology, village officials can more easily communicate with the community, providing more accurate and timely information, and serving the

needs and interests of the community more effectively. Therefore, SDM training is a crucial step in ensuring that the village government can face the complex challenges and meet the expectations of the community in this digital era.

The implementation of human resources training for village staff is a crucial step in ensuring the smooth utilization of the web-based Siskeudes application in Naru Village, Bima Regency. The Siskeudes application is an innovation designed to enhance the quality of village financial management. The process of village financial management encompasses several stages, including planning and budgeting. This involves aligning the Medium-Term Village Development Plan (RPJMdes), which outlines the village head's vision and mission, development policy direction, as well as activity plans across various fields such as village governance, development implementation, community development, and community empowerment. Additionally, the training also covers the Village Government Work Plan (RKPDdes) for Naru Village. In this training, village staff are equipped with the knowledge and skills necessary to effectively manage the Siskeudes application.

SDM training for village staff not only provides an understanding of the features and functions of the Siskeudes application but also strengthens their ability to manage administrative tasks related to village finances. This includes accurate planning and budgeting using the application, as well as the ability to understand and implement the RKPDdes for Naru Village effectively. Through this training, village staff are provided with practical guidance in using the application, from data input to village financial reporting. They are also equipped with knowledge about the importance of consistency and transparency in village financial management, as well as best practices in using the Siskeudes application. Thus, SDM training becomes the key to ensuring that village staff have the necessary skills to optimize the use of the Siskeudes application, thereby improving the efficiency and effectiveness of village financial management in Naru Village, Bima Regency.

Implementation and Evaluation

The implementation and evaluation of the web-based Siskeudes application in Naru Village, Bima Regency, represent a significant milestone in enhancing rural financial management. The development of IT infrastructure has played a crucial role in supporting this initiative, as it ensures the availability of essential technology resources such as high-speed internet access. In rural areas like Naru Village, where traditional financial institutions may be scarce, IT infrastructure enables villagers to access online banking services and engage in e-commerce activities, thereby fostering economic growth and digital literacy. Moreover, leveraging IT infrastructure for rural development contributes to overall community development by providing transparent and accountable financial services through digital platforms. These platforms streamline administrative processes, facilitate budget planning and allocation, and enable real-time monitoring of financial transactions, ultimately promoting efficient resource management and reducing the risk of financial mismanagement and corruption.

In the development of the web-based Siskeudes application, utilizing system analysis and designing the system with an Object-Based Model are crucial steps to ensure effectiveness and efficiency. System analysis enables developers to comprehend end-users' needs and determine the application's features and functionalities accurately. By leveraging the Object-Based Model, developers can depict the system structure more systematically, facilitating organized development and easy maintenance. Furthermore, utilizing programming languages like HTML, CSS, and MySQL ensures the creation of an intuitive user interface and a robust database for efficiently storing and managing village financial data. System testing using the ISO 25010 standard method ensures that the Siskeudes system meets established quality standards, as evidenced by its excellent functional suitability and usability scores. Overall, the Siskeudes application provides an effective solution for village financial management, offering intuitive and user-friendly usage, which can enhance productivity and efficiency in village administrative operations.

Human resources training for village staff is essential to ensure the successful utilization of the Siskeudes application. This training not only enhances staff members' understanding of the application's features and functions but also strengthens their ability to manage administrative tasks related to village finances. By providing practical guidance in using the application and emphasizing the importance of consistency and transparency in financial management, SDM training empowers

village staff to optimize the application's use effectively. Additionally, SDM training enhances village officials' skills and knowledge in using information systems, enabling them to become more self-reliant in handling administrative tasks and improving accountability and transparency in village financial management. Ultimately, SDM training plays a crucial role in ensuring the village government can effectively meet the community's expectations and navigate the challenges of the digital era.

4. Conclusion

In order to achieve digital transformation in village financial management, the implementation and evaluation of the web-based Siskeudes application in Naru Village, Bima Regency, have proven successful. The development of IT infrastructure has been a key driver in supporting this initiative, ensuring the availability of high-speed internet access, which is essential. Through system analysis and object-based design, the Siskeudes application has been able to provide an effective solution with an intuitive interface and user-friendly usage, enhancing overall village operational efficiency. HR training for village staff is crucial in ensuring the maximal utilization of this application, strengthening their understanding of the application's features and functions, and their ability to manage administrative tasks related to village finances. Thus, the implementation of Siskeudes not only promotes transparency and accountability in village financial management but also provides a solid foundation for sustainable rural development and improved quality of life for village residents.

The limitations in the research methods include challenges during data collection, such as limited access to information and technical resource constraints at the village level. Recommendations for future research involve adopting a participatory approach in technology development and implementation to ensure greater community involvement. Suggestions for improvement encompass enhancing stable internet access, providing ongoing training for village staff, and developing effective communication strategies to promote technology adoption.

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