

The Effect of Utilizing the Oline Village Financial System (SISKEUDES) Application on Improving the Efficency and Accuracy of Village Financial Reports in Baun Bango Village, Kamipang District, Katingan Regency, Central Kalimantan Province

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Abstract

This study aims to analyze in depth the effect of utilizing the Online Village Financial System (Siskeudes) application on improving the efficiency and accuracy of village financial reports in Baun Bango Village. Digital transformation in village financial management is part of governance reform oriented toward transparency, accountability, effectiveness, and efficiency. The study employed a quantitative approach using a survey method involving 15 village officials. Data analysis was conducted through classical assumption tests, simple linear regression, t-tests, F-tests, and coefficient of determination (R^2). The results indicate that the utilization of Online Siskeudes has a positive and significant effect on efficiency ($\beta=0.524$; $p=0.006$) and accuracy ($\beta=0.519$; $p=0.009$). The R^2 values of 0.447 and 0.424 respectively indicate a substantial contribution of the system to improving report quality. These findings confirm that the digitalization of village finance strengthens technology-based governance.

Keywords: Online Siskeudes, efficiency, accuracy, village financial reports, digital governance.

1. Introductio

The digitalization of public administration has become a strategic government agenda in realizing modern and accountable governance. The implementation of information technology in village financial management has become an urgent necessity in line with the increasing allocation of Village Funds each year.

Law Number 6 of 2014 concerning Villages requires village financial management to be transparent and accountable. To address this challenge, the government developed the Village Financial System (Siskeudes) application, which later evolved into an online version to enhance integration and supervision.

Baun Bango Village has implemented Online Siskeudes throughout the entire cycle of financial management. This study seeks to provide empirical evidence regarding the impact of the system on the efficiency and accuracy of village financial reports.

2. Literature Review

Digitalization of the Village Financial System in the Perspective of Information Systems

Village governance reform cannot be separated from the utilization of information technology. The development of digital-based systems has shifted public administration management from manual models to integrated systems emphasizing process efficiency and information reliability.

Within the framework of accounting information systems, a data processing mechanism is considered effective if it can transform financial transactions into useful information for decision-making and public accountability. Therefore, the quality of financial report outputs is highly influenced by how the system is designed and utilized by its users.

The implementation of Online Siskeudes represents digitalization at the village government level. The system functions not only as a recording tool but also as an internal control instrument by providing standardized account coding structures, automatic validation, and cross-module data integration. Through these mechanisms, potential errors resulting from manual input can be systematically minimized.

Therefore, the use of an online-based system does not merely replace manual processes but transforms the administrative work patterns of village financial management into a more structured and documented system.

Efficiency as an Operational Impact of Digitalization

Efficiency in public administration reflects the organization's ability to complete tasks using time, labor, and resources in a controlled manner. In village financial management, efficiency is achieved when the process from recording transactions to preparing reports can be conducted without unnecessary procedural repetition.

Manual systems generally require repeated recapitulation at each reporting stage. In contrast, through Online Siskeudes, data entered during the bookkeeping stage automatically generates various types of reports. This process eliminates the need for manual reprocessing and shortens report preparation time.

Efficiency is also reflected in reporting timeliness. With an integrated system, village officials can present reports more quickly without waiting for manual compilation. This strengthens administrative discipline while improving the quality of public service.

Thus, conceptually, there is a logical relationship between the level of digital system utilization and increased efficiency in village financial reporting.

Accuracy and Reliability of Financial Information

The quality dimension of financial reports is not only measured by the speed of preparation but also by the accuracy of the data presented. Accuracy relates to the extent to which information in reports reflects actual transaction conditions and is free from significant errors.

Errors in manual systems often arise from calculation mistakes, inconsistent account coding, or duplication of entries. The presence of an online-based system with automatic validation features reduces these risks because the system only accepts input according to predefined structures.

In addition, integration between modules in Online Siskeudes ensures that changes in one section are consistently reflected in related reports. This mechanism enhances data consistency and facilitates verification processes.

With these characteristics, optimal system utilization is expected to contribute to improving the level of accuracy in village financial reports.

Hypothesis Formulation

Based on the theoretical arguments above, the utilization of digital systems in village financial management has implications for two main aspects of reporting quality: process efficiency and information accuracy.

The proposed hypotheses are:

H1: The utilization of Online Siskeudes has a positive effect on the efficiency of village financial reports.

H2: The utilization of Online Siskeudes has a positive effect on the accuracy of village financial reports.

H3: The utilization of Online Siskeudes simultaneously affects the efficiency and accuracy of village financial reports.

3. Research methods

Research Approach

This study uses a quantitative approach oriented toward testing relationships between variables through statistical analysis. The main focus is identifying the magnitude of the effect of Online Siskeudes utilization on two indicators of financial report quality.

The research design is causal, exploring the possibility of cause-and-effect relationships between independent and dependent variables.

Location and Respondents

The research was conducted in Baun Bango Village, Kamipang District, Katingan Regency, Central Kalimantan Province. The village has implemented Online Siskeudes throughout all stages of financial management.

All village officials involved in financial processes were included as research respondents. Due to the limited population size, total sampling was applied. A total of 15 respondents participated in completing the research instruments.

Variable Measurement

The independent variable reflects the level of Online Siskeudes utilization, measured through intensity of use, feature understanding, operational ease, and consistency of data entry.

Efficiency as the first dependent variable was measured through indicators of report preparation speed, procedural simplification, and reduction of repetitive administrative tasks.

Accuracy as the second dependent variable was measured through input error rates, data consistency across reports, and compliance with village financial regulations.

All indicators were assessed using a five-point Likert scale.

Analysis Procedure

The collected data were analyzed using statistical software. The analysis stages included validity and reliability testing, classical assumption testing, and simple linear regression estimation.

The analytical model is formulated as follows:

$$Y = \alpha + \beta X + \varepsilon$$

Significance testing was conducted at a 95% confidence level. The coefficient of determination was used to measure the contribution of the independent variable to variations in the dependent variable.

4. Results and Discussion

Results

The results of this study indicate that the research instruments are valid and reliable, as all items meet the required criteria of validity and reliability. The classical assumption tests also show that the data are normally distributed (Sig. = 0.200 > 0.05), and there is no heteroscedasticity problem (Sig. > 0.05), indicating that the regression model is appropriate for further analysis.

Effect on Efficiency (Y1)

The regression analysis shows the following equation:

$$Y1 = 6.138 + 0.524X$$

The coefficient of the utilization of Online Siskeudes is 0.524, indicating that every one-unit increase in system utilization will increase efficiency by 0.524.

The t-test results show:

- $t = 3.242$
- $\text{Sig.} = 0.006 < 0.05$

This indicates that the utilization of Online Siskeudes has a positive and significant effect on efficiency .

The coefficient of determination shows:

$$R^2 = 0.447 (44.7\%)$$

This means that 44.7% of the variation in efficiency is explained by the utilization of Online Siskeudes, while the remaining 55.3% is influenced by other factors .

The F-test result shows:

- $F = 10.508$
- $\text{Sig.} = 0.006 < 0.05$

This confirms that the model is statistically significant.

Effect on Accuracy (Y2)

The regression analysis produces the following equation:

$$Y2 = 7.825 + 0.519X$$

The regression coefficient of 0.519 indicates that increased utilization of Online Siskeudes leads to higher accuracy of financial reports.

The t-test results show:

- $t = 3.094$
- $\text{Sig.} = 0.009 < 0.05$

This indicates a positive and significant effect on accuracy .

The coefficient of determination shows:

$$R^2 = 0.424 (42.4\%)$$

This means that 42.4% of the variation in accuracy is explained by the utilization of Online Siskeudes .

The F-test result shows:

- $F = 9.572$
- $\text{Sig.} = 0.009 < 0.05$

This indicates that the model is statistically significant.

Correlation Results

The correlation analysis shows:

- $X \rightarrow \text{Efficiency: } r = 0.669 \text{ (strong)}$
- $X \rightarrow \text{Accuracy: } r = 0.651 \text{ (strong)}$

Both relationships are significant ($\text{Sig.} < 0.05$), indicating strong positive relationships between variables .

Discussion

The findings of this study demonstrate that the utilization of Online Siskeudes significantly improves the efficiency of village financial reporting. This is evidenced by the regression results ($\beta = 0.524$; $t = 3.242$; $p = 0.006$), indicating that increased system usage leads to faster and more effective reporting processes.

The improvement in efficiency can be explained by the automation features of the system, which reduce manual work, simplify administrative procedures, and accelerate data processing.

This finding is consistent with the theory of Accounting Information Systems, which states that digital systems enhance operational efficiency through automation and integration.

Furthermore, the study also finds that Online Siskeudes significantly improves the accuracy of financial reports ($\beta = 0.519$; $t = 3.094$; $p = 0.009$). The system ensures accuracy through automatic validation, standardized input structures, and integration across financial modules.

These features minimize human errors, improve data consistency, and enhance the reliability of financial information. This result supports the principle that effective information systems must produce accurate and reliable outputs.

From the perspective of the Technology Acceptance Model (TAM), the effectiveness of Online Siskeudes is influenced by users' perceptions of usefulness and ease of use. When village officials perceive the system as beneficial and easy to use, they are more likely to utilize it effectively, leading to improved performance outcomes.

The findings are also consistent with previous studies. Ningrum et al. (2023) found that Siskeudes improves financial reporting quality, while Zuliati et al. (2025) showed that the system enhances administrative efficiency and accuracy.

However, despite its benefits, several challenges remain. Based on field observations, issues such as limited human resource capability, delayed data input, and unstable internet connectivity may affect the optimal utilization of the system.

Therefore, it is important for village governments to enhance user competence through training and improve infrastructure to maximize system effectiveness.

Overall, the results confirm that the utilization of Online Siskeudes plays a significant role in improving both efficiency and accuracy of village financial reports, thereby supporting better governance, transparency, and accountability.

5. Conclusion

This study concludes that the utilization of the Online Village Financial System (Siskeudes) has a positive and significant effect on both the efficiency and accuracy of village financial reports in Baun Bango Village.

The results show that the utilization of Online Siskeudes significantly improves efficiency, as indicated by the regression coefficient ($\beta = 0.524$), t-value (3.242), and significance level ($0.006 < 0.05$), with a coefficient of determination (R^2) of 0.447. This indicates that the system contributes substantially to accelerating reporting processes and reducing administrative workload.

Furthermore, the utilization of Online Siskeudes also significantly improves the accuracy of financial reports, as reflected by the regression coefficient ($\beta = 0.519$), t-value (3.094), and significance level ($0.009 < 0.05$), with an R^2 value of 0.424. This demonstrates that the system enhances data accuracy, consistency, and reliability in financial reporting.

Simultaneously, the F-test results confirm that Online Siskeudes has a significant overall effect on financial reporting quality, reinforcing its role as an effective digital governance tool.

Overall, this study highlights that the implementation of digital financial systems such as Online Siskeudes is essential in improving transparency, accountability, and performance in village financial management.

Therefore, it is recommended that village governments continue to optimize the use of Online Siskeudes by improving user competence through training and ensuring adequate technological infrastructure to maximize system effectiveness.

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