

The important of governmental financial system towards information's quality of financial statement (a case study from Purbalingga's sub-district)

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Abstract. One of the responsibility of public sector is to serve a financial statement to the community, especially public sector who granted financial aid from central government. It is a must for them to publish their financial statement to the communities. The use of governmental financial system is important to help public sector manages their finance. The aim of this study is to know how the implementation of governmental financial system can improve information's quality of financial statement. This research use 25 sub-district and generates 67 respondents represents the apparatus in every sub-district in Purbalingga Indonesia. Using simple regression analysis, this research concludes that the use of governmental financial system giving an impact to information quality of financial statement.

1. Introduction

The village consists of a number of the smallest legal aspects of community unity that help develop a state government [1]. The existence of the village is legally contained in [2] which gives authority to villages to organize their governance, manage finances and implement village expansion independently to improve the quality of life and welfare of village communities [3]. Village finance in [4] (Minister of Home Affairs Regulation No. 20/2018, 2018) is all village rights and obligations that can be evaluated using money and goods related to the implementation of village rights and obligations which can result in spending, funding, village financial management, and income.

Table 1. Limits of Village Fund Budget in Purbalingga 2017- 2019

Regency	Number of village	Year		
		2017	2018	2019
Purbalingga	224	191,224,910	199,934,262	237,221,605

Source: Peraturan Bupati Purbalingga Nomor 3 Tahun 2017, 2018, dan 2019

The amount of the village fund budget that is distributed to each village are varies based on the number of villagers, the number of poor people, area, geographic difficulty index, and village status [5]. Many sources of income, especially from village funds, require villages to be competent in managing finance in a participatory, open, accountable manner, and avoid abuse [6]. Another research result from [7] explains that policies in village fund management as a special-purpose program must be followed by controllers to avoid mistakes.

Village financial management is carried out by several parties, but the holders of village financial management authority are the village head, village head and village officials who are obliged to report, present, and disclose all activities that are their responsibility in accordance with the APBDes [8].

The form of accountability of the village government for all activities carried out is by making a number of financial reports, namely the semester annual report on the realization of the village budget, the report on the implementation of the village budget to the regent / mayor at the end of each fiscal year, the report on the realization of the use of village funds, and the report on village assets [9], these financial reports should be quality financial reports, and are said to be of quality if they have completed the four qualitative characteristics of financial reports, namely easy to understand, relevant, reliable, and comparable [10], because financial reports is a form of openness of village government in managing public finances.

The current reality regarding village financial management is that there are still problems, such as the egocentrism of the village head as the Village Financial Management Power Holder (PKPKD), the lack of understanding of the village government regarding village fund management policies, as well as village communities who are not yet critical of APBDesa management, so that forms of control are carried out by the community cannot be maximized, and can result in fraudulent practices and a tendency to deviate [11]. Another problem is the frequent delays in reporting financial reports from village to sub-district, manual financial reports, and ineffective training of village apparatus in accounting records [12]. Time constraints in administrative preparation, less supportive human resources, village officials who do not publish village finances to the community, as well as village heads who holding full control of village finances [13] is also a problem in village financial management.

Efforts to deal with the above problems and to increase efficiency and effectiveness in village financial management, as well as to assist village governments in presenting accountable, open, and timely financial reports, can help village government with technology, namely in the form of an adequate system [14]. The Ministry of Home Affairs through the Financial and Development Supervisory Agency (BPKP) issued an adequate and reliable village financial management application in the form of a Village Financial System (SISKEUDES), this application was formerly a Regional Management Information System (SIMDA) which was later developed with the aim of improving the quality of governance village finance that is honest, orderly, effective and efficient [15].

SISKEUDES is an example of government financial system and expected to make it easier for village officials to carry out accountability for village financial reports effectively and efficiently because the characteristics of the application are made simple and easy to use (user friendly) [16]. Darwin's (2017) research results in the journal [17] conclude that the implementation of the SISKEUDES application provides good results in terms of time and cost efficiency, and information from SISKEUDES on the management of Village Fund allocations can realize the accountability of Village Fund allocation management.

This research is interesting to research because there are previous studies that prove that the use of technology has a significant effect in moderating the relationship between the application of SISKEUDES and the quality of financial reports [3]. Research by [11] proves that with a computerized system, village fund reporting can be done quickly and the output of financial reports will be more reliable than manual reporting. Likewise, research [8] conducted in Badung Regency, Bali proved that the implementation of SISKEUDES for village fund management in Badung Regency was effective on the quality of village fund financial reports. Researcher are interested in examining the application of SISKEUDES to the quality of information on village fund financial reports and want to prove whether the application of SISKEUDES actually affects the quality of information on village fund financial statements with different objects.

2. Theoretical Concept

2.1. *Quality of Financial Report Information*

The strong pressure on the implementation of public accountability creates a link for public sector management to convey accounting information in the form of financial reports to the public. The

financial statements should be quality financial reports, and are said to be of quality if the four qualitative characteristics of financial reports are sufficient, namely relevant, reliable, comparable, and understandable, the qualitative characteristics of these financial statements are normative parameters that must be embodied in accounting information so that they meet the requirements objectives [10].

2.2. Village and Village Finance

In Law No. 6/2014 on Villages, what is meant by village is a legal community unit that has territorial boundaries that are authorized to regulate and administer government affairs, community interests based on rights of origin, and / or traditional rights recognized in the Indonesian government system, and village finances are all village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of village rights and obligations.

2.3. Village Fund

Village funds are funds sourced from the state revenue and expenditure budget (APBN) allocated to villages by being transferred through the regional income and expenditure budget (APBD) and used to finance government administration, implementation of development, community development, and community empowerment [2]. The amount of village funds for each village is calculated based on the number of village residents with a weight of 30%, 20% for the village area, the village poverty rate with a weight of 50%, and the village's geographic difficulty level is used as a multiplying factor for the results of previous calculations. The level of geographic difficulty is determined by the availability of basic services, infrastructure conditions, transportation, and village-to-district / city communication.

In the pocket book of village funds issued by Minister of Finance of the Republic of Indonesia, in determining priority for the use of village funds, it is necessary to pay attention to the principles of using village funds, namely justice, priority needs, village authority, participatory, self-management and village resource-based. and village typology [18].

2.4. Village Financial Management

Due to Minister of Home Affairs, village financial management is all activities which include planning, implementing, administering, reporting, and accounting for village finances. Village finances are managed based on the principles of transparency, accountability, participation and are carried out in an orderly and disciplined budget. Village finances are managed by the village head as the holder of the village financial management power (PKPKD) and assisted by the village financial management (PPKD) which consists of the village secretary, head and head, as well as the head of finance who carries out treasury functions. Kaur consists of administrative and general affairs, and planning, while the head consists of heads of government, heads of welfare, and heads of services [4].

2.5. Village Financial System (SISKEUDES)

SISKEUDES was a Regional Management Information System (SIMDA) which was then developed with the aim of improving the quality of village financial governance that is clean, orderly, effective, and efficient [15]. At the end of 2015, through the development of the BPKP together with the Ministry of Finance and the Ministry of Villages, it was agreed that this application was used as a tool in reporting the management of village financial realization which was also sourced from the State Budget (APBN), namely village funds [6]. This village finance application uses the Microsoft Access database so that it is easier to implement even by ordinary application users. Technically, village financial transactions are included in the small scale group, so it is more appropriate to handle them easily with this access database [19].

The features presented in the village financial management application are made simple and user friendly so that it makes it easy for users to operate the SISKEUDES application. The input processing is carried out once according to existing transactions, which will produce several outputs in the form of administrative documents and reports in accordance with statutory provisions, including: Administration Documents, Payment Request Letter (SPP) Proof of Receipt, Tax Payment (SSP), Tax

Books, Reports, Budgeting Reports (Perdes APB Desa, RAB, APB Desa per source of funds), General Cash Book Administration Reports, Bank Books, Auxiliary Books, and Registers. The SISKEUDES application system has the following advantages: according to regulations, facilitates village financial management, ease of application use, is equipped with an internal control system (built-in internal control), and is equipped with implementation instructions and application manuals [20].

3. Hypothesis Formulation

The Village Financial System Application (SISKEUDES) is an application for village financial management, one of which is village funds starting from planning, implementation, administration, reporting, and accountability. The application of the SISKEUDES application is expected to facilitate systemic administration and internal control, so that the village funds received in large quantities must be managed in a transparent and accountable manner so that they are right on target and can achieve national goals, namely prosperity and equitable development to remote villages [21].

Research shows that the implementation of the Village Financial System is quite good, it's just that there is a mismatch in terms of accountability, namely that it has not been able to explain to the local community [22]. Research concluded that the use of information technology does not significantly affect the reliability of village government financial reporting [23]. Computerized information systems can facilitate village officials in the process of village financial management, data entry, data search, and assist in making financial reports [24]. Another study provides evidence that the application of the SISKEUDES application which is the use of information technology for village fund management in Badung Regency is effective on the quality of village fund financial reports [8]. Based on the research results above, the following hypothesis is proposed:

H1: The implementation of SISKEUDES affects the quality of information on village fund financial reports.

4. Research Methods

4.1. Population and Sample

The population in this study were all villages that received village funding and had implemented SISKEUDES in Purbalingga Regency, Central Java Province. The sample is some elements of the population that are used as the object of research, as for the techniques used in determining the sample, the researcher uses a probability sampling technique, namely the cluster sampling technique, where the sample taken is ranked 1 to 5 based on timeliness in reporting. the accountability report for the realization of the 2018 APBDesa implementation [25].

4.2. Research variable

Quality of Financial Statement Information (Y)

Government Regulation concerning Government Accounting Standards (SAP) requires that the quality of financial reports must be met by every government sector in order to meet the needs of its users. Measurement of the quality variable of financial report information uses several indicators, namely: 1) easy to understand; 2) relevant; 3) reliable; and 4) can be compared, while the measurement scale used is the Likert Scale [8].

Village Financial System Application (SISKEUDES) (X)

The Village Financial System Application (SISKEUDES) is an application developed by BPKP to assist village governments in conducting village financial reporting and aims to improve the quality of village government financial governance [26]. Measurement of Village Financial System variables (SISKEUDES) using five indicators in which an information system is said to be effective, namely: 1) data security; 2) speed and timeliness; 3) accuracy; 4) variations of reports or outputs; and 5) relevance, while the measurement scale used is the Likert scale [8].

4.3. Data collection technique

This study uses primary data or data obtained directly from respondents. The technique of collecting data is by distributing questionnaires, in the form of questions related to research by providing an assessment of each question with a Likert scale with a value of 1 to 4 for answers to agree and disagree with respondents. Respondents selected were village officials who knew about village fund financial reports.

4.4. Data Analysis Techniques

This research uses the IBM SPSS v.25 application for testing tools. Testing in this study utilizes several examiners such as instrument testing, simple linear regression analysis, and hypothesis testing.

5. Result

5.1. Data Description

Table 2. Statistical Result

Information	Number	Percentage
Distributed questionnaires	121	100%
Returned questionnaires	83	68.6%
Unreturned questionnaires	38	31.4%
Processable questionnaires	67	80.72%
Unprocessable questionnaires	16	19.28%

Source: primary data 2020

Table 3. Respondent's Characteristic

Characteristic		Number	Percentage
Gender	Man	53	79.1%
	Woman	14	20.9%
	Total	67	100%
Education	Senior High School	50	74.63%
	Diploma	4	5.97%
	Undergraduate	12	17.91%
	Graduate	1	1.49%
	Total	67	100%
Position	Head of village	12	17.91%
	Secretary	21	31.34%
	Finance	20	29.85%
	BPD	4	5.97%
	System operator	10	14.93%
	Total	67	100%
Working period	< 1 year	6	8.96%
	1 – 5 year	21	31.34%
	5 – 10 year	15	22.39%
	> 10 year	25	37.31%
	Total	67	100%
Length of use system	< 1 year	10	40%
	1 – 3 year	15	60%
	Total	25	100%

Source: Primary data, 2020

5.2. Result of Validity Test and Reliability Test

Validity Test

The research instrument is said to be valid if the significance value (P value) is < 0.05 .

Table 4. Validity Test Result for Independent Variable

Variable	Item	Correlation	P Value	Information
SISKEUDES	X1	0.302	0.013	Valid
	X2	0.409	0.001	Valid
	X3	0.422	0.000	Valid
	X4	0.474	0.000	Valid
	X5	0.493	0.000	Valid
	X6	0.432	0.000	Valid
	X7	0.319	0.009	Valid
	X8	0.614	0.000	Valid
	X9	0.681	0.000	Valid
	X10	0.736	0.000	Valid
	X11	0.706	0.000	Valid
	X12	0.680	0.000	Valid
	X13	0.553	0.000	Valid
	X14	0.638	0.000	Valid
	X15	0.712	0.000	Valid
	X16	0.607	0.000	Valid
	X17	0.705	0.000	Valid
	X18	0.409	0.001	Valid
	X19	0.616	0.000	Valid
	X20	0.447	0.000	Valid
	X21	0.363	0.003	Valid

Source: Primary data, 2020

Table 5. Validity Test Result for Dependent Variable

Variable	Item	Correlation	P Value	Information
Information's quality of financial statement	Y1	0.491	0.000	Valid
	Y2	0.743	0.000	Valid
	Y3	0.732	0.000	Valid
	Y4	0.765	0.000	Valid
	Y5	0.781	0.000	Valid
	Y6	0.729	0.000	Valid
	Y7	0.711	0.000	Valid
	Y8	0.592	0.000	Valid
	Y9	0.714	0.000	Valid
	Y10	0.770	0.000	Valid
	Y11	0.794	0.000	Valid
	Y12	0.708	0.000	Valid

Source: Primary data 2020

Reliability Test

The research instrument is said to be reliable if the Cronbach Alpha value is > 0.70 .

Table 6. Reliability Test Result

Variable	Cronbach Alpha	Batas Nilai	N of Items	Information
SISKEUDES	0.869	0.70	21	Reliable
Information's quality of financial statement	0.911	0.70	12	Reliable

Source : Primary data, 2020.

5.3. Hypothesis Test

Simple Linear Regression Test

Table 7. Simple Linear Regression Tes

Variable	B	t	P Value	β	Result
(Constant)	10.419	2.057	0.044		
SISKEUDES	0.428	5.504	0.000	0.564	Approved
F test : 30.297					
Sig. F : 0.000					
Adjusted R Square : 0.307					

Source: Primary data, 2020

Based on the table of simple linear regression test results above, the simple linear regression equation is as follows:

$$Y = a + bX + e$$
$$Y = 10.419 + 0.428X + e$$

From the regression equation above, it can be seen that the coefficient of the regression equation is positive, it can be described as follows:

1. The constant value of 10.419 indicates that if the SISKEUDES variable is considered constant, the quality of the village fund financial report information that arises is a constant of 10.419.
2. The regression coefficient for the SISKEUDES variable is 0.428, indicating that if SISKEUDES is increased by 1%, the quality of village fund financial report information will increase by 0.428 or the implementation of the Village Financial System (SISKEUDES) has a positive effect on the quality of village fund financial report information.

5.4. Determination Coefficient Test (R^2)

Based on the table above, it shows that the resulting Adjusted R Square value is 0.307, which means that the quality of village fund financial report information is explained by the SISKEUDES variable of 0.307 or 30.7%. The remaining 69.3% is explained by other variables outside of this study.

5.5. F test

The F test was carried out with a significance level of 0.05. If the significance value < 0.05 , the independent variable has an effect on the dependent variable. Based on the table above, it is obtained that the F-count value is 30.297 with a significance value of 0.000. The significance is less than the

value of 0.05, so it can be concluded that the independent variable, namely SISKEUDES, affects the dependent variable, namely the quality of information on the financial statements of village funds

5.6. *T test*

If the significance value <0.05 , the independent variable individually affects the dependent variable. The t value of the SISKEUDES variable is 5.504 with a coefficient of β of 0.564 and a significance value of 0.000 which is less than 0.05, so this indicates that the SISKEUDES variable has an effect on the quality of information on village fund financial statements, so the research hypothesis is accepted.

6. *Discussion*

Based on the results of the hypothesis test, it shows that the hypothesis that the implementation of the Village Financial System (SISKEUDES) has a significant effect on the quality of information on the financial statements of village funds is acceptable. The hypothesis test itself can be seen from the t value of the SISKEUDES variable, which is 5.504 with a coefficient β of 0.564 and a significance value of 0.000 which is less than 0.05, so this shows that the SISKEUDES variable has an effect on the quality of information on village fund financial statements, then hypothesis can be accepted.

The results of this study support previous research [8] which states that the implementation of the Village Financial System (SISKEUDES) affects the quality of village fund financial reports, this research also supports previous research [28] which proves that the use of the Village Financial System (SISKEUDES) has a positive and significant effect on the success of village fund management, and supports the results of previous research [3] where it can be concluded that the use of technology can strengthen the effect of implementing the Village Financial System on the quality of village government financial reports. The results show that the hypothesis proposed is accepted, this means that the villages in Purbalingga Regency that have implemented the Village Financial System (SISKEUDES) have a positive influence in improving the quality of information on village fund financial statements. The use of information technology in a village organization will assist villages in implementing village financial management effective and efficient, so that village organizations can produce quality financial reports that are relevant, reliable, comparable and understandable.

7. *Conclusion, Limitations and Suggestions Conclusion*

Based on the results of the analysis obtained from this study, it shows that the t value of the Village Financial System variable (SISKEUDES) is 5.504 with a β coefficient value of 0.564 and a significance value of 0.000 <0.05 . From this value, it can be interpreted that the Village Financial System (SISKEUDES) (X) has a significant effect on the quality of information on village fund financial statements (Y). So it can be concluded that the SISKEUDES variable has an effect on the quality of information on the financial statements of village funds.

The research variables were only limited to the Village Financial System, and the research was only carried out in villages that were ranked 1-5 in five sub-districts in Purbalingga Regency based on timeliness in reporting the accountability report on the realization of the APBDesa implementation for the 2018 budget year, and data collection was only carried out using a questionnaire. Future studies are expected to increase the research sample by expanding the research area, and using interview techniques as well, because the verbal answers more describe the real situation.

8. *References*

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