Analysis of the Application of the Village Financial System Application (SISKEUDES) (Case Study of Winongan Lor Village, Winongan District, Pasuruan Regency). Arisona Ahmad, S.E., M.S.A., Ak.

Muhammad Andika Maulana Study

Program Public Sector Accounting Majoring of Agribisnis Management

ABSTRACT

This study aims to determine the application of the Village Financial System (SISKEUDES) application in Winongan Lor Village, Winongan District, Pasuruan Regency. The research method used is descriptive research with a qualitative approach. This study uses data in the form of interviews, documentation results and reference data in the form of a village financial system module. The informants in this study consisted of the Village Head, Village Secretary, Village Treasurer, and SISKEUDES Operator. Data analysis is done by collecting data, analyzing data, and drawing conclusions.

The results of this study indicate that Winongan Lor Village has implemented the SISKEUDES application since 2017. In general, the SISKEUDES application in Winongan Lor Village has been running well in accordance with applicable procedures and regulations, although there are still some obstacles that must be faced. The stages of village financial management, namely the stages of implementation, planning, administration, reporting, and accountability. According to the results of the research on the village financial system in Winongan Lor Village, there has been a lot of progress, previously using a manual system and now using an application called SISKEUDES.

Keywords: Village, Village Financial System, Village Government