

**Implementasi Sistem Keuangan Desa (Siskeudes) Dalam Meningkatkan
Akuntabilitas dan Transparansi Pengelolaan Keuangan Desa Plampangrejo**

Kabupaten Banyuwangi

Dessy Putri Andini, S.E. M.M

Nafila Romadhona

Program Studi Akuntansi Sektor Publik

Jurusan Bisnis

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi Sistem Keuangan Desa (Siskeudes) dalam meningkatkan akuntabilitas dan transparansi pengelolaan keuangan Desa Plampangrejo, Kabupaten Banyuwangi. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus melalui teknik pengumpulan data berupa wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa implementasi Siskeudes di Desa Plampangrejo telah diterapkan pada seluruh tahapan pengelolaan keuangan desa, yaitu perencanaan, penganggaran, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban. Penerapan Siskeudes membantu pemerintah desa dalam mengelola keuangan secara lebih sistematis, terintegrasi, dan terdokumentasi sehingga mendukung peningkatan akuntabilitas melalui pencatatan dan pelaporan keuangan yang lebih tertib serta meningkatkan transparansi melalui penyampaian informasi pengelolaan keuangan kepada masyarakat. Temuan penelitian ini sejalan dengan konsep Lubis (2025) yang menyatakan bahwa Siskeudes merupakan inovasi digital yang mengintegrasikan seluruh proses pengelolaan keuangan desa untuk mewujudkan tata kelola yang efektif, transparan, dan akuntabel. Meskipun demikian, implementasi Siskeudes masih menghadapi beberapa kendala, antara lain keterbatasan kompetensi sumber daya manusia dalam mengoperasikan aplikasi, kesalahan teknis dalam penginputan data, serta belum optimalnya sinkronisasi antara perencanaan dan pelaksanaan anggaran. Oleh karena itu, diperlukan peningkatan kapasitas aparatur desa melalui pelatihan dan pendampingan secara berkelanjutan agar implementasi Siskeudes dapat berjalan lebih optimal dalam mendukung akuntabilitas dan transparansi pengelolaan keuangan desa.

Kata kunci: Implementasi, Sistem Keuangan Desa (Siskeudes), Akuntabilitas, Transparansi, Pengelolaan Keuangan Desa, *good governance*.

**The Implementation of the Village Financial System (Siskeudes) in
Enhancing Accountability and Transparency of Village Financial Reporting
in Plampangrejo Village, Banyuwangi Regency**

Dessy Putri Andini, S.E. M.M

Nafila Romadhona
*Study Program of Public Sector Accounting
Majoring in Business*

ABSTRACT

This study aims to analyze the implementation of the Village Financial System (SISKEUDES) in improving the accountability and transparency of financial management in Plampangrejo Village, Banyuwangi Regency. This research employed a qualitative approach using a case study method, with data collected through interviews, observations, and documentation. The findings indicate that the implementation of Siskeudes in Plampangrejo Village has covered all stages of village financial management, namely planning, budgeting, implementation, administration, reporting, and accountability. The implementation of Siskeudes assists the village government in managing finances in a more systematic, integrated, and well-documented manner, thereby enhancing accountability through more orderly financial recording and reporting, as well as improving transparency through the disclosure of financial management information to the public. These findings are consistent with the concept proposed by Lubis (2025), which states that Siskeudes is a digital innovation that integrates the entire village financial management process to achieve effective, transparent, and accountable governance. Nevertheless, the implementation of Siskeudes still faces several challenges, including the limited competence of human resources in operating the application, technical errors in data entry, and the lack of optimal synchronization between planning and budget implementation. Therefore, improving the capacity of village officials through continuous training and assistance is necessary to optimize the implementation of Siskeudes in supporting accountability and transparency in village financial management.

Keywords: Implementation, Village Financial System (Siskeudes), Accountability, Transparency, Village Financial Management, good governance.