

ABSTRAK

INDRIANI, Tahun 2025, Penerapan aplikasi Sistem Keuangan Desa dalam Meningkatkan Akuntabilitas Keuangan Desa Bulutellue Kabupaten Sinjai. Skripsi. Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh: Muhammad Najib Kasim dan Nurul Fuada.

Penelitian ini bertujuan mengetahui penerapan aplikasi Sistem Keuangan Desa (SISKEUDES) dalam meningkatkan akuntabilitas keuangan Desa Bulutellue Kabupaten Sinjai. Jenis penelitian yang digunakan adalah kualitatif deskriptif dengan pengumpulan data melalui wawancara, observasi, dan dokumentasi. Data difokuskan pada pelaksanaan penggunaan SISKEUDES sesuai regulasi dan dampaknya terhadap aspek akuntabilitas keuangan desa. Hasil penelitian menunjukkan bahwa penerapan aplikasi SISKEUDES di Desa Bulutellue telah dilakukan secara lengkap dan konsisten sesuai Permendagri Nomor 20 Tahun 2018. Seluruh tahapan pengelolaan keuangan dilaksanakan sesuai tugas perangkat desa, didukung dokumentasi fisik dan digital yang lengkap, serta melalui musyawarah dengan masyarakat. Penerapan ini meningkatkan akuntabilitas keuangan desa melalui pelaporan digital cepat dan akurat, transparansi informasi, pencatatan dan verifikasi berlapis, partisipasi masyarakat dalam perencanaan dan evaluasi anggaran, serta penguatan integritas dan pengawasan.

Kata Kunci: *SISKEUDES, Akuntabilitas Keuangan, Permendagri Nomor 20 Tahun 2018*



ABSTRACT

INDRIANI, 2025, *Implementation of Village Financial System Application in Improving Financial Accountability of Bulutellue Village, Sinjai Regency. Thesis. Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Muhammad Najib Kasim and Nurul Fuada.*

This study aims to examine the implementation of the Village Financial System (SISKEUDES) application in improving the financial accountability of Bulutellue Village, Sinjai Regency. The research employed a descriptive qualitative approach, with data collected through interviews, observations, and documentation. The data focused on the implementation of SISKEUDES in accordance with regulations and its impact on various aspects of village financial accountability. The findings reveal that the implementation of SISKEUDES in Bulutellue Village has been carried out comprehensively and consistently in compliance with Minister of Home Affairs Regulation Number 20 of 2018. All stages of financial management were conducted in accordance with the responsibilities of village officials, supported by complete physical and digital documentation, and through deliberations with the community. This implementation has enhanced village financial accountability through fast and accurate digital reporting, transparency of information, layered recording and verification, community participation in budget planning and evaluation, as well as strengthening integrity and oversight.

Keywords: SISKEUDES, Financial Accountability, Minister of Home Affairs Regulation Number 20 of 2018