

PENGARUH *PERCEIVED USEFULNESS* DAN *PERCEIVED EASE OF USE* TERHADAP PENERAPAN SISTEM KEUANGAN DESA (SISKEUDES) PADA SELURUH DESA DI KECAMATAN BUSUNGBIU

Oleh

Luh Dewi Antari, NIM 2257023020

Jurusan Ekonomi dan Akuntansi

ABSTRAK

SISKEUDES merupakan sistem untuk pembuatan anggaran, pembukuan dan pelaporan keuangan desa. Keberhasilan dalam penerapan SISKEUDES ini dilihat dari sikap atau persepsi dari pemerintah desa dalam menggunakan sistem ini. Penelitian ini bertujuan untuk mengetahui pengaruh dari *Perceived Usefulness* dan *Perceived Ease of Use* terhadap Penerapan Sistem Keuangan Desa (SISKEUDES) Pada Seluruh Desa Di Kecamatan Busungbiu. Penelitian ini dilakukan di Kecamatan Busungbiu dengan jumlah desa sebanyak 15 desa. Data yang digunakan adalah data primer berupa kuesioner yang diberikan kepada 45 aparatur desa yang disebarkan dengan teknik *purposive sampling*, yang setiap desa terdiri dari 3 aparat desa. Data yang diperoleh dari penyebaran kuesioner dengan *Google Form* dan lempiran kuesioner secara manual, dengan skala *Likert* 1-5. Jenis penelitian ini adalah penelitian kuantitatif dan Teknik analisis yang digunakan dalam penelitian ini adalah menggunakan Analisis Statistik Deskriptif dan Analisis Statistik Inferensial yang terdiri dari Uji Asumsi Klasik dan Analisis Regresi Linear Berganda dengan menggunakan *SPSS 25*. Hasil penelitian menunjukkan bahwa *Perceived Usefulness* (persepsi kegunaan) dan *Perceived Ease of Use* (persepsi kemudahan penggunaan) berpengaruh positif dan signifikan secara simultan terhadap Penerapan SISKEUDES. Kemudian *Perceived Usefulness* (persepsi kegunaan) berpengaruh positif dan signifikan secara parsial terhadap Penerapan SISKEUDES. *Perceived Ease of Use* (persepsi kemudahan penggunaan) berpengaruh positif dan signifikan secara parsial terhadap Penerapan SISKEUDES.

Kata Kunci: *Perceived Usefulness*, *Perceived Ease of Use*, dan Penerapan SISKEUDES.

THE EFFECT OF PERCEIVED USEFULNESS AND PERCEIVED EASE OF USE ON THE IMPLEMENTATION OF THE VILLAGE FINANCIAL SYSTEM (SISKEUDES) IN ALL VILLAGES IN BUSUNGBIU DISTRICT

By

Luh Dewi Antari, NIM 2257023020

Department of Economics and Accounting

ABSTRACT

SISKEUDES is a system for budgeting, bookkeeping, and village financial reporting. The success in the implementation of SISKEUDES is seen from the attitude or perception of the village government in using this system. This study aims to determine the influence of Perceived Usefulness and Perceived Ease of Use on the Implementation of the Village Financial System (SISKEUDES) in All Villages in the Busungbiu District. This research was conducted in the Busungbiu District with a total of 15 villages. The data used was primary data in the form of a questionnaire given to 45 village officials who were selected by a purposive sampling technique, each village consisting of 3 village apartments. Data obtained from the distribution of questionnaires with Google Forms and manual questionnaire sheets, with a Likert scale of 1-5. This type of research is quantitative research, and the analysis technique used in this study is Descriptive Statistical Analysis and Inferential Statistical Analysis, which consists of Classical Assumption Test and Multiple Linear Regression Analysis using SPSS 25. The results of the study showed that Perceived Usefulness and Perceived Ease of Use had a positive and significant effect simultaneously on the implementation of SISKEUDES. Then, Perceived Usefulness has a positive and significant effect on the implementation of SISKEUDES. Perceived Ease of Use has a positive and significant effect on the implementation of SISKEUDES.

Kata Kunci: Perceived Usefulness, Perceived Ease of Use, dan Implementation SISKEUDES.