

**ANALISIS PENERAPAN APLIKASI SISTEM KEUANGAN DESA
(SISKEUDES) VERSI 2.0.3 DALAM MENINGKATKAN KUALITAS
AKUNTABILITAS KEUANGAN DESA PADA MASA PANDEMI
COVID-19**

(Studi Pada Desa Kalibukbuk, Kec. Buleleng, Bali)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan aplikasi SISKEUDES versi 2.0.3 dalam meningkatkan kualitas akuntabilitas keuangan desa selama masa pandemi Covid-19 di Desa Kalibukbuk. Penelitian ini menggunakan pendekatan penelitian kualitatif. Data yang digunakan yaitu data primer melalui observasi dan wawancara dan data sekunder. Informan dalam penelitian ini yaitu Sekertaris Desa dan Bendahara Desa Kalibukbuk. Metode analisis yang digunakan yaitu pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa (1) penerapan SISKEUDES versi 2.0.3 sudah dilakukan secara terstruktur. (2) Kualitas akuntabilitas SISKEUDES versi 2.0.3 dapat meningkatkan akuntabilitas keuangan desa dan menghasilkan laporan keuangan yang transparan dan akuntabel. (3) Dampak positif SISKEUDES terhadap kinerja pemerintah desa yang dirasakan langsung oleh para pegawai desa di Desa Kalibukbuk.

Kata Kunci: SISKEUDES, Akuntabilitas, Pandemi Covid-19

UNDIKSHA

**ANALYSIS OF IMPLEMENTATION VILLAGE FINANCIAL SYSTEM
APPLICATION (SISKEUDES) VERSION 2.0.3 IN IMPROVING THE
QUALITY VILLAGE FINANCIAL ACCOUNTABILITY DURING
PANDEMIC COVID-19
(Study in Kalibukbuk Village, Buleleng District, Bali)**

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Abstract

This research aimed at knowing the application of the SISKEUDES application version 2.0.3 in improving the quality of village financial accountability during the Covid-19 pandemic in Kalibukbuk Village. This study uses a qualitative research approach. The data used are primary data through observation and interviews and secondary data. The informants in this study were the Village Secretary and the Kalibukbuk Village Treasurer. The analytical method used is data collection, data reduction, data presentation, and drawing conclusions. The results show that (1) the implementation of SISKEUDES version 2.0.3 has been carried out in a structured manner. (2) The accountability quality of SISKEUDES version 2.0.3 can improve village financial accountability and produce transparent and accountable financial reports. (3) The positive impact of SISKEUDES on the performance of the village government is felt directly by village officials in Kalibukbuk Village.

Keywords: *SISKEUDES, Accountability, Covid-19 Pandemic*

