

ABSTRACT

Farida Lailatul Qomariyah, 2023. *Analysis of the Utilization of the Village Financial System (Siskeudes) in Realizing Good Village Governance (Study on the Government of Gili Anyar Village, Kamal District, Bangkalan Regency. Under the Guidance of Dr. Fitri Ahmad Kurniawan, S.E., M.Ak., Ak. , CA.*

This study aims to determine the Utilization of the Village Financial System (Siskeudes) in Realizing Good Village Governance in Gili Anyar Village, Kamal District, Bangkalan Regency. This type of research is descriptive qualitative research with a case study approach, which uses data collection techniques through interviews, observation, and documentation with a total of 3 informants. The data analysis technique used is pattern matching, explanation making, time series analysis.

The results of this study indicate that the use of siskeudes in Gili Anyar village, Kamal sub-district, Bangkalan district uses hardware in the form of a computer and uses software in the form of siskeudes which has been prepared by the BPKP using the Microsoft Access database, while the benefits of siskeudes are facilitating and helping the Gili Anyar village government in compiling and preparing village financial reports starting from the reporting, planning, administration and reporting stages so that siskeudes can realize Good Village Governance through 4 main principles in village financial management namely transparency, accountability, community participation, effectiveness and efficiency in managing village finances in Gili Anyar.

Keywords: *Siskeudes, Good Village Governance*

ABSTRAK

Farida Lailatul Qomariyah, 2023. Analisis Pemanfaatan Sistem Keuangan Desa (Siskeudes) Dalam Mewujudkan *Good Village Governance* (Studi Pada Pemerintah Desa Gili Anyar, Kecamatan Kamal, Kabupaten Bangkalan. Dibawah Bimbingan Dr. Fitri Ahmad Kurniawan, S.E., M.Ak., Ak., CA.

Penelitian ini bertujuan untuk mengetahui Pemanfaatan Sistem Keuangan Desa (Siskeudes) Dalam Mewujudkan *Good Village Governance* di Desa Gili Anyar, Kecamatan Kamal, Kabupaten Bangkalan. Jenis penelitian ini adalah penelitian Kualitatif Deskriptif dengan pendekatan studi kasus, yang menggunakan Teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi dengan jumlah informan sebanyak 3 orang. Teknik analisis data yang digunakan yaitu penjadohan pola, pembuatan eksplanasi, analisis deret waktu.

Hasil penelitian ini menunjukkan bahwa pemanfaatan siskeudes di desa Gili Anyar, kecamatan kamal, kabupaten Bangkalan menggunakan perangkat keras berupa computer serta menggunakan perangkat lunak berupa siskeudes yang telah disiapkan oleh BPKP dengan menggunakan *database Microsoft Acces*, adapun manfaat dari siskeudes yaitu memudahkan serta membantu pemerintah desa Gili Anyar dalam menyusun dan membuat laporan keuangan desa mulai dari tahap pelaporan, perencanaan, penatausahaan serta pelaporan sehingga siskeudes dapat mewujudkan *Good Village Governance* melalui 4 prinsip utama dalam pengelolaan keuangan desa yaitu transparansi, akuntabilitas, partisipasi masyarakat, efektifitas dan efisiensi pada pengelolaan keuangan desa Gili Anyar.

Kata Kunci: Siskeudes, *Good Village Governance*