

RINGKASAN

Efektivitas merupakan perbandingan antara kebenaran atau ketepatan dengan kekeliruan atau kesalahan dalam pelaksanaan suatu kegiatan bahwa semakin rendah kekeliruan atau kesalahan maka semakin mendekati efektif suatu pekerjaan sehingga suatu proses kegiatan memiliki nilai guna yang tinggi dan berpengaruh positif terhadap organisasi dan masyarakat yang dilayani (Makmur, 2015:5; Basuki, 2018:14).

Efektivitas Penerapan Aplikasi Sistem Keuangan Desa (Siskeudes) dalam Pengelolaan Laporan Keuangan Desa di Desa Kirin Nangka, Desa Nanga Palin, Desa Keliling Semulung, Desa Ujung Bayur, dan Desa Nanga Embaloh Kecamatan Embaloh Hilir Kabupaten Kapuas Hulu Provinsi Kalimantan Barat. Penelitian dilatarbelakangi oleh rendahnya kualitas sumber daya manusia dan infrastruktur penunjang dalam proses pengelolaan keuangan desa menggunakan aplikasi Sistem Keuangan Desa (Siskeudes). Tujuan penelitian untuk mengetahui efektivitas penerapan aplikasi siskeudes dalam pengelolaan laporan keuangan desa. Metode penelitian menggunakan karakteristik penelitian kualitatif dengan sifat deskriptif. Data dikumpulkan dengan melakukan wawancara kepada lima belas informan Pemerintah Desa (Kepala Desa, Kaur Keuangan, dan Sekretaris Desa), observasi, dan dokumentasi. Analisis data menggunakan model interaktif dan bersiklus dari Miles, Huberman, dan Saldana tahun 2018 terdiri atas tiga aliran: (1) kondensasi data, (2) penyajian data, dan (3) penarikan kesimpulan/verifikasi. Menggunakan Indikator Efektivitas menurut Makmur tahun 2015.

Hasil penelitian menunjukkan Efektivitas Penerapan Aplikasi Sistem Keuangan Desa (Siskeudes) dalam Pengelolaan Laporan Keuangan Desa telah efektif dalam Ketepatan penentuan waktu, Ketepatan dalam pengukuran, Ketepatan dalam berpikir, Ketepatan dalam melakukan perintah, Ketepatan dalam penentuan tujuan, dan Ketepatan sasaran. Namun, tidak efektif pada Ketepatan perhitungan biaya dan Ketepatan dalam menentukan pilihan pada infrastruktur penunjang khusus Desa Kirin Nangka, Desa Keliling Semulung, dan Desa Ujung Bayur dalam pengelolaan keuangan desa menggunakan aplikasi Sistem Keuangan Desa (Siskeudes). Infrastruktur penunjang seperti jaringan internet dan listrik sangat berdampak terhadap kinerja pemerintah desa dalam pengelolaan laporan keuangan desa menggunakan aplikasi Siskeudes. Dan pengetahuan Operator aplikasi Siskeudes tentang teknologi informasi sangat berdampak terhadap proses pengelolaan laporan keuangan desa menggunakan aplikasi Siskeudes. Secara umum pada efektivitas pengelolaan laporan akhir Desa Kirin Nangka, Desa Nanga Palin, Desa Keliling Semulung, Desa Ujung Bayur, dan Desa Nanga Embaloh telah efektif dalam pengelolaan laporan keuangan desa menggunakan aplikasi Sistem Keuangan Desa (Siskeudes).

Kata kunci: Efektivitas, Aplikasi Sistem Keuangan Desa (Siskeudes), Laporan Keuangan Desa

SUMMARY

Effectiveness is a comparison between truth or accuracy with errors or errors in the implementation of an activity that the lower the error or error, the closer to the effectiveness of a job so that an activity process has a high use value and has a positive effect on the organization and community served (Makmur, 2015: 5; Basuki, 2018:14).

The Effectiveness of the Application of the Village Financial System Application (Siskeudes) in the Management of Village Financial Reports in Kirin Nangka Village, Nanga Palin Village, Keliling Semulung Village, Ujung Bayur Village, and Nanga Embaloh Village, Embaloh Hilir District, Kapuas Hulu Regency, West Kalimantan Province. This research is motivated by the low quality of human resources and supporting infrastructure in the village financial management process using the Village Financial System (Siskeudes) application. The purpose of the study was to determine the effectiveness of the siskeudes application in managing village financial reports. The research method uses qualitative research characteristics with descriptive nature. Data was collected by conducting interviews with fifteen Village Government informants (Village Head, Finance Officer, and Village Secretary), observation, and documentation. Data analysis using an interactive and cyclical model from Miles, Huberman, and Saldana in 2018 consists of three streams: (1) data condensation, (2) data presentation, and (3) conclusion drawing/verification. Using Effectiveness Indicators according to Makmur 2015.

The results show that the Effectiveness of the Application of the Village Financial System Application (Siskeudes) in the Management of Village Financial Reports has been effective in the accuracy of timing, accuracy in measurement, accuracy in thinking, accuracy in carrying out orders, accuracy in determining goals, and target accuracy. However, it is not effective on the accuracy of cost calculations and accuracy in determining the choice of special supporting infrastructure for Kirin Nangka Village, Keliling Semulung Village, and Ujung Bayur Village in village financial management using the Village Financial System application (Siskeudes). Supporting infrastructure such as internet and electricity networks greatly impact the performance of the village government in managing village financial reports using the Siskeudes application. And the knowledge of the Siskeudes application operator about information technology greatly affects the process of managing village financial reports using the Siskeudes application. In general, the effectiveness of the management of the final report in Kirin Nangka Village, Nanga Palin Village, Keliling Semulung Village, Ujung Bayur Village, and Nanga Embaloh Village has been effective in managing village financial reports using the Village Financial System (Siskeudes) application.

Keywords: Effectiveness, Village Financial System Application (Siskeudes), Village Financial Report