

## CHAPTER V

### CONCLUSION AND SUGGESTION

#### A. Conclusion

This study aims to analyze the implementation of SIA on Village Funds in Karangsalam Kidul Village. The development of an accounting system from a manual to a computerized system can be considered as an innovation in the public sector.

The results of the study show that:

1. Karangsalam Kidul Village has implemented SIA through a village financial system application (SISKEUDES) since 2018, but in 2018 and 2019 it was still in the offline stage, then in 2020 it started online. The implementation of SISKUDES went well and had a positive impact on village financial management and reporting.
2. The implementation of SISKEUDES has been said to be good, it's just that Karangsalam Kidul Village faces obstacles in the form of signal problems that make the server time out. These obstacles can be resolved properly by the village. Regarding the natural resources that operate SISKUDES, there are no problems because training has been carried out by the sub-district on a regular basis.
3. Financial management in Karagsalam Kidul Village is in accordance with the Standard Operating Procedure (SOP), namely the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management. Village

financial management in Karangsalam Kidul Village includes planning, implementation, administration, and reporting. Karangsalam Kidul Village in managing village finances is transparent and accountable.

4. Based on the results of the financial ratio analysis of Karangsalam Kidul Village in 2021, the performance of the Karangsalam Kidul Village government from the aspect of independence and harmony is still less than optimal, there needs to be an increase in performance, especially in managing PADesa such as BUMDes, and also the proper allocation of funds so that there is no waste in the budget. The performance of the village government from the aspect of growth is quite good as seen from the total income, routine expenditure, and capital expenditure in 2021. The performance of the village government from the aspect of efficiency is quite good and efficient, while from the aspect of effectiveness the performance of the village government has been effective.
5. sensitivity analysis that has been carried out by applying government accounting standards in village financial reporting, including: Statement of APBDes Realization, Statement of Changes in Accumulated Budget Surplus, Balance Sheet, Operational Statement, Cash-flow Statement, and Statement of Changes in Equity .

This study only focuses on the analysis of one village, namely Karangsalam Kidul Village. In order to get a stronger generalization, future research can be expanded to other villages in Banyumas, or even throughout Indonesia. The analysis can be done by adopting Luder's public sector innovation model or other models. Subsequent research can also be carried out by expanding the scope of the analysis apart from aspects of staff qualifications, and supporting tools, by adding other factors such as commitment, organization, legal system, and others.

## **B. Research Limitation**

This research has several limitations, namely as follows:

1. This research lacks access to information about village financial management, so it cannot explain in detail about village financial management.
2. The existence of covid 19 causes delays in time and interaction in data collection
3. Researchers only took Karangsalam Kidul Village as a place of research, so this research is very low to generalize as decision making.

## **C. Suggestion**

Based on the conclusions above, the authors provide suggestions, including:

1. It is better if the village apparatus is more transparent with the community, thereby increasing the level of public trust, as well as being an added value for the village apparatus.

2. It is better for village officials to be more alert when there are problems with internet connectivity, because for now village activities are always related to a computerized system.
3. For academics, it is necessary to deepen information by increasing research on village financial management using accounting information systems. The aim is to find out whether the management has been carried out properly, whether the system is used properly, and whether it has a good impact or not.

