

**MANAJEMEN PELAPORAN KEUANGAN DIGITAL MELALUI SISTEM  
KEUANGAN DESA (SISKEUDES) DI DESA KALISONGO,  
KECAMATAN DAU, KABUPATEN MALANG**

Cindy Claudia Magi Diala, Firman Firdausi, Roro Merry Chornelia Wulandary  
Program Studi Ilmu Administrasi Publik, FISIP, Universitas Tribhuwana  
Tunggadewi Malang

[cindyclaudiamagidiala@gmail.com](mailto:cindyclaudiamagidiala@gmail.com)

---

---

**ABSTRAK**

Desa Kalisongo adalah salah satu desa di Indonesia, yang telah menggunakan aplikasi sistem keuangan desa. Aplikasi sistem keuangan desa di adopsi dengan harapan dapat membantu pengelolaan keuangan desa di Desa Kalisongo dengan lebih efisiensi, transparan dan akuntabel. Desa Kalisongo sudah mulai menggunakan aplikasi sistem keuangan desa (Siskeudes) dari tahun 2015. Berdasarkan pra observasi di pemerintah Desa Kalisongo bahwa permasalahan yang muncul dalam penggunaan aplikasi sistem keuangan desa adalah ketika data-data keuangan dalam aplikasi ini tidak diamankan dengan baik, sehingga akan mudah untuk diretas dan diubah oleh pihak yang tidak bertanggungjawab.

Penelitian ini bertujuan untuk mengetahui manajemen pelaporan keuangan digital melalui Siskeudes di Desa Kalisongo, penelitian ini menggunakan metode penelitian kualitatif, teknik pengumpulan data menggunakan observasi, wawancara, dan dokumentasi, teknik sampling yang digunakan yaitu *purposive sampling*, teknik analisis data menggunakan reduksi data, penyajian data, dan penarikan kesimpulan/verifikasi.

Berdasarkan penelitian dan pembahasan, dapat disimpulkan bahwa manajemen pelaporan keuangan digil melalui Siskeudes di Desa Kalisongo, Kecamatan Dau, Kabupaten Malang sudah baik, karena dengan menggunakan aplikasi sistem keuangan desa (Siskeudes) dapat menghasilkan laporan keuangan yang relevan, handal, dapat dipahami, dan dapat dibandingkan. Hal ini menunjukkan bahwa pemerintah Desa Kalisongo mampu dalam memanfaatkan teknologi digital dengan baik sehingga dapat menghasilkan laporan keuangan yang dapat dipertanggungjawabkan kebenarannya dan transparansi.

Faktor pendukung penggunaan aplikasi Siskeudes di Desa Kalisongo meliputi fasilitas seperti komputer dan laptop serta sumber daya manusia yang mengoperasikan Siskeudes yang sudah mahir. Namun, terdapat juga faktor penghambat yaitu jaringan yang error sehingga dapat menghambat penyusunan laporan keuangan.

**Kata kunci :** Manajemen pelaporan keuangan digital melalui sistem keuangan desa

**DIGITAL FINANCIAL REPORTING MANAGEMENT THROUGH  
VILLAGE FINANCIAL SYSTEM (SISKEUDES) IN KALISONGO  
VILLAGE, DAU DISTRICT, MALANG REGENCY**

Cindy Claudia Magi Diala, Firman Firdausi, Roro Merry Chornelia Wulandary  
Public Administration Study Program, FISIP, Tribhuwana Tungadewi University  
Malang

[cindyclaudiamagidiala@gmail.com](mailto:cindyclaudiamagidiala@gmail.com)

---

---

**ABSTRACT**

Kalisongo Village is one of the villages in Indonesia that has used the village financial system application. The village financial system application was adopted with the hope that it could help manage village finances in Kalisongo Village more efficiently, transparently, and accountably. Kalisongo Village has been using the village financial system application (Siskeudes) since 2015. Based on pre-observations in the Kalisongo Village government, the problems that arise in using the village financial system application are that the financial data in this application is not properly secured, making it easy to hack and alter by irresponsible parties.

This study aims to determine the management of digital financial reporting through Siskeudes in Kalisongo Village. This study uses qualitative research methods, and data collection techniques involve observation, interviews, and documentation. The sampling technique used is purposive sampling, and the data analysis techniques include data reduction, data presentation, and drawing conclusions/verification.

Based on the research and discussion, it can be concluded that the management of digital financial reporting through Siskeudes in Kalisongo Village, Dau District, Malang Regency, is good because, by using the village financial system application (Siskeudes), it can produce relevant, reliable, understandable, and comparable financial reports. This shows that the Kalisongo Village government is able to utilize digital technology well so that it can produce financial reports that can be accounted for in terms of their truthfulness and transparency.

Supporting factors for the use of the Siskeudes application in Kalisongo Village include facilities such as computers and laptops, as well as human resources who operate Siskeudes and are already proficient. However, there are also inhibiting factors, namely network errors that can hinder the preparation of financial reports.

**Keywords:** Digital financial reporting management through the village financial system.