10.24198/jaab.v6i2.45301

# The Implementation of the Village Financial Information System

**Rizki Amalia**
*Faculty of Economics and Business, Universitas Padjadjaran*

**Zaldy Adrianto**
*Faculty of Economics and Business, Universitas Padjadjaran*

**Abstract**: *This research was conducted to determine the implementation of Siskeudes (Sistem Keuangan Desa – Village Financial Information System) by using the updated DeLone and McLean information system success model as a mandatory information system in Villages in Majalengka Regency, West Java. This research examined the impact of the quality of a system, quality of information, and service quality on user satisfaction and the impact of user satisfaction on perceived net benefit. Data were obtained from questionnaires distributed to 65 respondents in Majalengka Regency. The methods used in this study were descriptive analysis with path analysis. The results of this study indicated a significant effect of system quality and the quality of service on user satisfaction and the effect of user satisfaction on perceived net benefits. Still, they showed no significant effects of the quality of information on user satisfaction. The implementation of Siskeudes was classified as a success.*

**Keywords:** *Villages grant; information system analysis; DeLone and McLean model; accounting information system*

## Introduction

Since 2014, the village in Indonesia has been allowed to manage its finance and development program based on the number 6 Act of 2014 about the village. Based on the 2017 and 2018 Indonesian national budget, the allocation of village grants has increased from Rp46.98 trillion in 2016 to Rp60 trillion for 2017 and 2018. The higher risk of fraud, such as misappropriation of funds, follows this increasing figure. As reported by ICW (Indonesia Corruption Watch), the practice of misappropriation of use village funds from 2016 until August 10, 2017, reached 110 cases ((http://www.tribunnews.com, 2017). To solve the problem, The State Development Audit Agency (BPKP), in collaboration with the Directorate General of village administration and Ministry of Home Affairs, develop the Village Financial Information System (Sistem Keuangan Desa) or Siskeudes. This application was launched on July 13, 2015. Until October 31, 2017, the implementation of the Siskeudes reached 67.55%.

Developing and implementing Siskeudes requires much investment. Therefore, an analysis of its success is needed to determine whether Siskeudes can be implemented properly. One model widely used to analyze information systems success is a model from DeLone and McLean that was first published in 1992 and updated in 2003. Since its publication, this model has been cited in more than 300 empirical research articles (DeLone and McLean, 2003).

This model classified success measures into six components: system quality, information quality, use, user satisfaction, individual impact, and organizational impact. Updates in 2003 resulted in changes including the addition of service quality components, alternatives to several contexts in interpreting multidimensional aspects of use, namely intention to use, and finally, the integration of impact from individual and organizational impact components into a net benefits construct. This model is an adequate tool for measuring the success of the implementation of e-government (Saputro et al., 2015). The results of Wang and

Liao's (2008) research also encouraged government officials to include the construct of quality of information, information system quality, the quality of service, system usage, user satisfaction and perceived net benefits in assessing the success of e-government systems.

Majalengka Regency was chosen as the research location because it is located in West Java Province, the most populous province based on the 2010 census (http://sp2010.bps.go.id/, 2010). This population shows that the funds used to improve society's welfare and quality of life are higher than in other provinces. Home Affairs Minister Regulation number 52 of 2015, paragraph 33, stated that the Regional Government Financial Report must consist of the Summary of Responsibility report from realizing the Villages Budget. Based on an audit by the Supreme Audit Board (BPK) in 2017, three cities/regencies received an unqualified opinion for four consecutive years: Majalengka, Ciamis, and Banjar City.

According to attachment XX from Presiden Regulation number 137 of 2015, Majalengka Regency receives the highest village funds allocation compared with the other two cities or regencies mentioned in West Java. Therefore this research was established to determine the implementation of Siskeudes by utilizing the newest DeLone and McLean model for successful information system implementation that had been adjusted to the use of Siskeudes, a mandatory system in Majalengka Regency.

Based on previous research regarding the success of the information system, it was explained that the measure of the success of information systems was more than just one (DeLone and McLean, 1992). That is why DeLone and McLean classified the measurement of success into six components, which are interrelated and interdependent to form the information system success model referred to as the DeLone and McLean information system success model, as shown in Figure 1.

After being published, many researchers have tested and validated this model and criticized, opposed, or expanded this model (DeLone and McLean, 2003). Seddon and Kiew (1996) tested some of the DeLone and McLean models, which are quality of a system, quality of information, usefulness, and user satisfaction then they preferred 'usefulness' rather than 'use' because, for a voluntary system 'use' is a necessary measure, however in the mandatory information system, 'usefulness' will measures success better than 'use.' Besides that, they argue that the system must be useful to succeed. This aligns with perceived usefulness in the Technological Acceptance Model (TAM) (Seddon and Kiew, 1996).

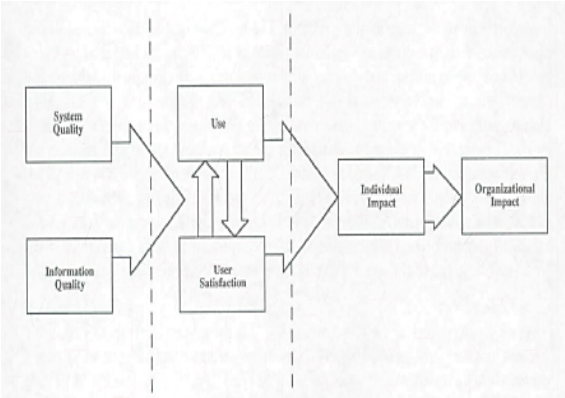


**Figure 1.** IS Success Model (DeLone and McLean, 1992)

DeLone and McLean (2003) explained that in a mandatory system, there could also be consideration of variations in quality and intensity of use which tend to have a maximum impact on the achievement of the net benefits so that use variables can be maintained. Besides that, Pitt et al. (1995) suggested entering service quality measures into the model. Consider the criticism and feedback on the DeLone and McLean success model, followed by the development of business roles and the governance of information systems. McLean DeLone updated its models in 2003. Figure 2 shows the DeLone and McLean model for a successful information system.

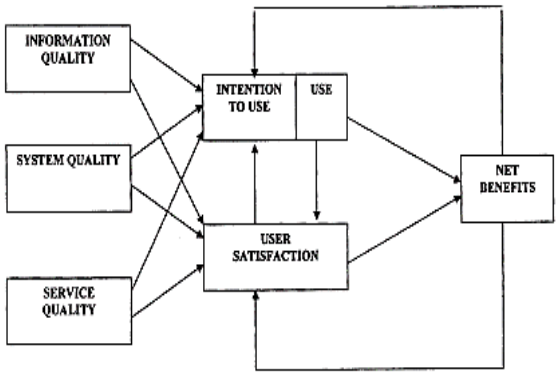


**Figure 2.** IS Success updated 2003 from Delone and McLean.

Information quality, system quality, and service quality individually or simultaneously affect the use and satisfaction of users. Therefore 'use' and 'user satisfaction' are closely related. Process usage precedes user satisfaction. On the other hand, good experience in use will result in greater causal user satisfaction, as well as increasing user satisfaction will affect the desire to use the system, then that the result of the 'use' and 'user satisfaction' will develop net benefits of the system (DeLone and McLean, 2003).

**Research Model**

The model used in this research did not use the 'use dimensions and intention to use that measured using measures such as usage time and frequency of use because Siskeudes is a mandatory system (Budiyanto, 2009; Livari, 2005; Seddon, 1997; Muharor et al., 2015; Yuliana, 2016). Then this study examines net benefits with the term perceived net benefits because the study participants were Siskeudes users, so the perceived net benefits were used (Ali and Khan, 2010; Wang and Liao, 2008; Ojo, 2017). This study also did not analyze the feedback arrow of net benefits to user satisfaction because this research focuses on seeing the suitability of the net benefits of Siskeudes with Siskeude's purpose. Other than that, this cross-sectional study is only done at one point in time, and this research model is measured only once, making it impossible to see the feedback (Ali and Khan, 2010; Wang and Liao, 2008). Furthermore, this study researched the influence of information, system, and service quality on user satisfaction and the effect of user satisfaction on the perceived net benefits. Figure 3 below shows the research model.

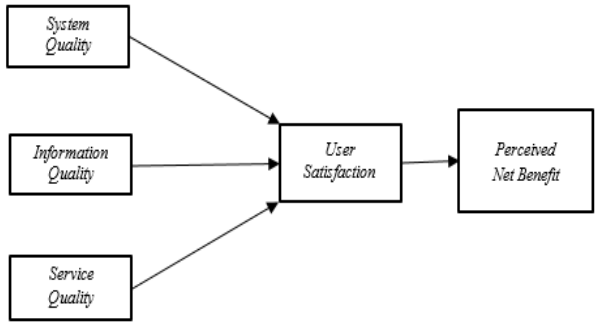


**Figure 3.** Research Model

H1: System quality significantly affects the satisfaction of the user
H2: Information quality significantly affects the satisfaction of system user
H3: Service quality affects user satisfaction significantly
H4: User satisfaction significantly affect perceived net benefit

**Method**

There are 330 villages in Majalengka Regency, based on the West Java Representative Office of State Development Audit Agency (Badan Pemeriksa Keuangan dan Pembangunan-BPKP), the technical guidance has been carried out on all 330 villages, so all should have implemented Siskeudes. The population of this study is 330 Siskeudes operators in 330 villages in Majalengka. The sample chosen in this study was 15% of the operator's population and rounded to 50 operators. The random sampling technique was used to determine the sample. The population had fulfilled the criteria used in the financial system before Siskeudes and participated in Siskeudes training.

Primary data and secondary data are used in this research. Primary data collected from questionnaires and supported by interviews with the West Java Representative Office of BPKP and the Majalengka Regency's Office of Villages and Society Empowerment (Dinas Pemberdayaan Masyarakat dan Desa- DPMD) about the implementation of Siskeudes. Questionnaires are arranged using a Likert scale: Number 1 = Strongly Disagree, Number 2 = Disagree, Number 3 = Less Agree, Number 4 = Agree, and Number 5 = Strongly Agree. Secondary data, which became the basis of this study's framework of thought and theoretical basis, were obtained using a literature study.

Data quality testing is conducted by testing the validity and reliability of data. The data analysis method used is Path Analysis and descriptive analysis method. Furthermore, to analyze the hypothesis using the t-test and p-value.

**Table 1.** Variable operationalization

| Variable | Num. of Question | Indicator |
|---|---|---|
| | 1 | Ease of learning |

| | | |
|---|---|---|
| System Quality (X1) | 2 | Ease of use |
| | 3 | Ease of learning |
| | 4 | Error recovery |
| | 5 | Error recovery |
| | 6 | Response time |
| Information Quality (X2) | 1 | Reliability |
| | 2 | Correctness and Reliability |
| | 3 | Completeness and Reliability |
| Service Quality (X3) | 1 | Assurance |
| | 2 | Responsiveness |
| | 3 | Assurance |
| | 4 | Assurance |
| | 5 | Responsiveness |
| User Satisfaction (X4) | 1 | Overall user satisfaction |
| | 2 | |
| | 3 | |
| | 4 | |
| Perceived Net Benefit (Y) | 1 | Perceived net benefit |
| | 2 | |

## Result and Discussion

Questionnaires were distributed to 65 Siskeudes operators in 65 villages. For each village, there was only one Siskeudes operator. Villages are chosen based on the sub- regency's location, divided into the north, south, and east areas, with Majalengka City as its center. From each area, two sub-regencies are selected using a random number. Of all the distributed questionnaires, only 55 questionnaires were returned, or 84.62% of the questionnaires were distributed. From the 55 questionnaires returned, only 45 questionnaires were used to be analyzed because of incomplete questionnaires, and the respondents stated that the village stated that they have not started using Siskeudes.

**Table 2.** Respondent Characteristic Description

| Characteristic | Sum | Precentage |
|---|---|---|
| 1. Position | | |
| a. Treasurer | 16 | 35.6% |
| b. Secretary | 27 | 60.0% |
| c. Other | 2 | 4.4% |
| 2. Age | | |
| a. Under 20 years old | 0 | 0.00% |
| b. 21 – 30 years old | 15 | 33.3% |
| c. 31– 40 years old | 17 | 37.8% |
| d. Over 40 years old | 13 | 28.9% |
| 2. Gender | | |
| a. Male | 32 | 71.1% |
| b. Female | 13 | 28.9% |
| 3. Last Formal Education | | |
| a. Junior High School | 0 | 0.00% |
| b. Senior High School | 23 | 51.1% |
| c. Diploma | 2 | 4.4% |
| d. Bachelor | 20 | 44.4% |
| e. Postgraduate | 0 | 0.00% |
| f. Other | 0 | 0.00% |
| 5. Siskeudes use period | | |
| a. 0 – 6 month | 45 | 100.0% |
| b. 7 month – 1 year | 0 | 0.00% |
| c. Over 1 year | 0 | 0.00% |

Based on Table 2, most respondents are secretaries (60.0%). The majority of respondents aged 31 years to 40 years (37.8%). The majority of respondents have the last formal education at the Senior High School level (51.1%). All respondents used Siskeudes for 0 to 6 months. Based on information obtained by the Majalengka Regency. Siskeudes was implemented in Majalengka Regency in May 2018. Previously the villages in Majalengka Regency had their system created by the Majalengka Regency Agency of the village and society empowerment agency. The system is operated online and is also named Siskeudes, just like the system issued by the BPKP that is being investigated in this research.

**Table 3.** Validity Test

| Num. of Question | Pearson Correlation | r table | |
|---|---|---|---|
| X1.1 | 0.648 | 0,294 | Valid |
| X1.2 | 0.510 | 0,294 | Valid |
| X1.3 | 0.725 | 0,294 | Valid |
| X1.4 | 0.690 | 0,294 | Valid |
| X1.5 | 0.680 | 0,294 | Valid |
| X1.6 | 0.680 | 0,294 | Valid |
| X2.1 | 0.638 | 0,294 | Valid |
| X2.2 | 0.801 | 0,294 | Valid |
| X2.3 | 0.838 | 0,294 | Valid |
| X3.1 | 0.577 | 0,294 | Valid |
| X3.2 | 0.738 | 0,294 | Valid |
| X3.3 | 0.678 | 0,294 | Valid |
| X3.4 | 0.687 | 0,294 | Valid |
| X3.5 | 0.487 | 0,294 | Valid |
| X4.1 | 0.787 | 0,294 | Valid |
| X4.2 | 0.876 | 0,294 | Valid |
| X4.3 | 0.836 | 0,294 | Valid |
| X4.4 | 0.636 | 0,294 | Valid |
| Y1.1 | 0.939 | 0,294 | Valid |
| Y1.2 | 0.960 | 0,294 | Valid |

The data is valid if the question items are valid when the validity test result showed that Pearson correlation > r table. In this study, the number of

samples (N) is 45 respondents with a significance level of 5%, then obtained r table of 0.294. the questions were valid if Pearson correlation > 0.294.

**Table 4.** Reliability Test

| Variable | Cronbach's alpha | Critical point | |
|---|---|---|---|
| X1 | 0.728 | 0.600 | Reliable |
| X2 | 0.635 | 0.600 | Reliable |
| X3 | 0.633 | 0.600 | Reliable |
| X4 | 0.795 | 0.600 | Reliable |
| Y | 0.882 | 0.600 | Reliable |

The data is reliable if the variable is reliable when the reliability test result shows Cronbach's alpha > 0.600. Based on the table above, all the question items are valid, and all the variables are reliable.

*Descriptive Analysis*

This descriptive analysis was carried out with the help of SPSS version 24 and MS. Excel to see the mean, standard deviation, and frequency of each question and variable. Then it will be compared with the interval criteria to determine the category. Interval criteria are shown in Table 5.

**Table 5.** Interval Criteria

| Interval | Criteria |
|---|---|
| 4.21 – 5.00 | Very Good |
| 3.42 – 4.20 | Good |
| 2.61 – 3.41 | Poorly Good |
| 1.09 – 2.60 | Bad |
| 1.00 – 1.08 | Very Bad |

**Table 6.** Descriptive Analysis

| | Mode | Mean | Deviation Standard | Remark |
|---|---|---|---|---|
| X1 | | 3.63 | 0.851 | Good |
| X1.1 | 4 | 3.33 | 0.953 | Poorly Good |
| X1.2 | 4 | 4.20 | 0.588 | Good |
| X1.3 | 4 | 3.98 | 0.691 | Poorly Good |
| X1.4 | 3 | 3.09 | 0.793 | Poorly Good |
| X1.5 | 3, 4 | 3.31 | 0.793 | Good |
| X1.6 | 4 | 3.89 | 0.648 | Good |
| X2 | | 3.96 | 0.823 | Good |
| X2.1 | 4 | 4.36 | 0.529 | Very Good |
| X2.2 | 4 | 3.98 | 0.783 | Good |
| X2.3 | 4 | 3.56 | 0.918 | Good |
| X3 | | 3.71 | 0.780 | Good |
| X3.1 | 4 | 3.82 | 0.716 | Good |
| X3.2 | 4 | 3.44 | 0.943 | Good |
| X3.3 | 4 | 3.60 | 0.863 | Good |
| X3.4 | 4 | 3.78 | 0.670 | Good |
| X3.5 | 4 | 3.91 | 0.596 | Good |
| X4 | | 3.93 | 0.545 | Good |
| X3.1 | 4 | 3.93 | 0.539 | Good |
| X3.2 | 4 | 3.87 | 0.548 | Good |
| X3.3 | 4 | 3.93 | 0.618 | Good |
| X3.4 | 4 | 4.00 | 0.477 | Good |
| Y1 | | 4.10 | 0.398 | Good |
| Y1.1 | 4 | 4.09 | 0.358 | Good |
| Y1.2 | 4 | 4.11 | 0.438 | Good |

Table 6 shows that mean > deviation standard means that the mean can be used as an overall representation of the data. It also shows that system quality (X1), quality of information (X2), and quality of service (X3) are considered good. Although there are three questions about system quality considered not good, in the general perception of respondents, Siskeudes is considered to have good system quality. For variable User satisfaction (X4), most respondents felt quite satisfied. Then for the variable perceived net benefit (Y), the majority of respondents considered that it was quite in line with BPKP's expectations. Besides that mode for almost all questions are 4, which means good, except for question X1.4 and X1.5, which have mode 3 and are balanced between 3 and 4.

*Path Analysis*

Path analysis was carried out using SPSS version 24. The following is the structural equation in this study

$$X_4 = \rho_{x4x1} + \rho_{x4x2} + \rho_{x4x3} + e_1 \quad (1)$$

$$Y = \rho_{yx4} + e_2 \quad (2)$$

Where
X1 : Quality of Information System
X2 : Quality of information
X3 : Quality of services
X4 : Satisfaction of system user
Y : Perceived net benefit
e : Residual

The regression structural equation model shows that Equation (1) explains Hypothesis 1, hypothesis 2, and Hypothesis 3, and Equation (2) explains Hypothesis 4.

**Table 7.** Path Analysis

| | Path coefficient | R2 | e |
|---|---|---|---|
| Direct Influence | | | |
| I | | 0,423 | 0,760 |
| X1 → X4 | 0.280 | | |
| X2 → X4 | 0.198 | | |
| X3 → X4 | 0.353 | | |
| II | | 0.277 | 0,850 |
| X4 → Y | 0.526 | | |
| Indirect Influence | | | |
| X1 → X4→Y | 0.147 | | |
| X2 → X4→Y | 0.104 | | |
| X3 → X4→Y | 0.186 | | |

Here are the results of path analysis in the equation

$$X4 = 0.280X1 + 0.198X2 + 0.353X3 + e_1\ (0.760) \quad (3)$$
$$Y = 0.526X4 + e_2\ (0.850) \quad (4)$$

Based on the above equation, user satisfaction will increase by 0.280 if the system quality variable increases. If the information quality variable rises, user satisfaction will increase by 0.198. If the service quality variable increases, user satisfaction will increase by 0.353. Furthermore, the perceived net benefit variable will increase by 0.526 if the user satisfaction variable increases. From these results, it can also be seen that the strongest relationship is the variable relationship X4 (KP) to Y (MB), and the weakest one is X2 (KI) against X4 (KP). In addition, according to the results of this path, it can be seen indirect effects between variables X1 (KS), X2 (KI), and X3 (KL) on Y (MB) through X4 (KP). If the information quality variable rises, the perceived net benefit variable will increase from the indirect effect of 0.104. If the service quality variable rises, the perceived net benefit variable will increase from the indirect effect of 0.186.

From Table 7, it can also be seen that R2 from the first model is 0.423, and from the second model is 0.277. This means that the contribution of the influence of X1 (KS), X2 (KI), and X3 (KL) to X4 (KP) (model 1) is 42.3%, while the remaining 57.7% is contributed by other variables not included in the research. The contribution of X4 (KP) to Y (MB) (model 2) is 27.7%, while the remaining 72.3% is the contribution of other variables not included in the study.

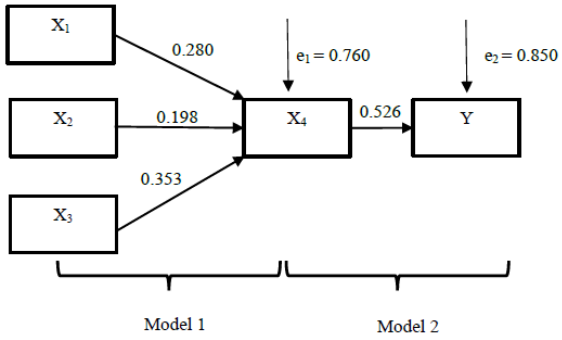


**Figure 4.** Path Analysis

*Hypothesis Test*

**Table 8:** Hypothesis Test

| | | $t_{score}$ | $t_{table}$ | p-value | α | Remarks |
|---|---|---|---|---|---|---|
| H1 | X1 → X4 | 2.038 | 1.681 | 0.048 | 0.05 | Supported |
| H2 | X2 → X4 | 1.398 | 1.681 | 0.172 | 0.05 | Not supported |
| H3 | X3 → X4 | 2.647 | 1.681 | 0.011 | 0.05 | Supported |
| H4 | X4 → Y | 4.059 | 1.681 | 0.000 | 0.05 | Supported |

From Table 8, it can be seen that X1 (KS) and X3 (KL) have a significant effect on X4 (KP). This is because the p-value of X1 (KS) and X3 (KL) of X4 (KP) are smaller than 0.05. Meanwhile, X2 (KI) has no significant effect on X4 (KP) because the p-value X2 (KI) is greater than 0.05. Furthermore, X4 (KP) significantly affects Y (MB) because the value of p-value X4 is smaller than 0.05. Besides that, the t count and t table 4.20 show that H1 or hypothesis one, H3 or hypothesis three, and H4 or hypothesis four are accepted because of the t score > t table value. H2 or hypothesis two is rejected because of t score < t table.

## Discussion

*Effect of System Quality on User Satisfaction*

Based on the results of data analysis, the 'system quality' positively and significantly influence user satisfaction with Siskeudes. This result indicates that improving system quality can significantly increase user satisfaction. Respondents viewed that, in general, Siskeudes had good system quality, viewed from system quality indicators. Although in the case of error, recovery is still not good, apart from the ease of learning, some villages do not know that they can learn to use Siskeudes on Youtube (although the tutorial on Youtube is not official from

BPKP), so in studying Siskeudes after being done by the technical guidance they only look at the manual and ask fellow operators or colleagues who also participate in the technical guidance. This finding is in line with DeLone and McLean (2003).

*Effect of Information Quality on User Satisfaction*

Based on the data analysis findings, information quality has a positive but insignificant influence on Siskeudes user satisfaction. In addition, when viewed from the path coefficient, it can be seen that the influence of 'information quality' on 'user satisfaction' is very small at 0.198. This means that improving the quality of information can increase user satisfaction. This is because even though respondents viewed that Siskeudes generally have good information quality, some said that not all accounts related to their activities were available at Siskeudes. There were also some discrepancies between Siskeudes and copying, which confused respondents about Siskeudes or following the written one in filling in the data to produce financial statements.

The representative of the West Java (state development audit agency) BPKP explained that the parameters in the Siskeudes can be added to adjust the copy so that it can accommodate village activities. Still, not all banknotes can accommodate activities in the village. The Siskeudes Administrator of Majalengka Regency explained that accounts in Siskeudes were intentionally made public and not specifically made so that they could adjust to village activities. From this point, there needed to be a better understanding from the operator regarding the availability of the account. Between one village and another village naming the village activities may be different, even though the activities are almost the same. In addition, the Siskeudes Administrator of Majalengka Regency also explained that there were several discrepancies between Siskeudes and Perbup in Majalengka Regency due to the Regional Regulations of Majalengka Regency, which currently need to follow the latest regulations. This finding is not in line with DeLone and McLean (2003) but in line with Azwar, Amriani, and Subekan (2016), Muharor et al. (2015), Puspita (2017), Radityo and Zulaikha (2007), Rozanda (2017), Kodarisman and Nugroho (2013) and Yuliana (2016).

*Effect of Service Quality on User Satisfaction*

Based on the analysis of data, 'service quality' has a significant and positive impact on Siskeudes user satisfaction. This means that improving service quality can significantly increase user satisfaction. Respondents viewed that although the response speed or response from admin Siskeudes was lacking, in general, Siskeudes had a good quality of service. This finding is in line with DeLone and McLean (2003).

*Effect of User Satisfaction on Perceived Net Benefit*

Based on the data analysis, user satisfaction has a positive and significant impact on the net benefits perceived by Siskeudes. This means that increasing user satisfaction can significantly increase users' net benefits. Therefore this study indicates that respondents generally feel satisfied with Siskeudes. This study also shows that the net benefits felt by users in accordance with the expectations of making Siskeudes are that it can help simplify the tasks related to preparing financial statements and submitting reports to account for village financial management. This finding is in line with DeLone and McLean (2003).

## Conclusions

This study shows that system quality and service quality substantially impact user satisfaction, and user satisfaction has an important effect on perceived net benefit. Still, Information quality only significantly influences user satisfaction. This study doesn't support all updated DeLone and McLean models for successful IS implementation. This might be happened because of the mandatory nature of the information system (Siskeudes). This study also indicated that the implementation of Siskeudes overall can be classified as a success, even though the Siskeudes implementation was less than one year.

## References

Ali, M., & Khan, Z. (2010). Validating IS Success Model: Evaluation of Swedish e-Tax System. *Master Thesis*.

Department of Informatics Lund University.
Azwar, Amriani, M., & Subekan. (2016). Evaluasi Atas Implementasi Aplikasi Sistem Akuntansi Instansi Basis Akrual (Saiba) dengan Pendekatan DeLone & McLean Information System Success Model (Studi Kasus Mitra Kerja Kppn Gorontalo Dan Marisa). *Tata Kelola Akuntabilitas Keuangan Negara*, 2, (2), 111-136.
Arikunto, S. (2012). *Prosedur Penelitian*. Jakarta: Rineka Cipta.
BPK. (2017). *Ikhtisar Hasil Pemeriksaan Semester I 2017*. doi: http://www.bpk.go.id/.
BPKP. (2015). *Pengwalan Keuangan Desa dengan Aplikasi Siskeudes*. doi http://www.bpkp.go.id/.
BPKP. (2017). *Pengawalan Akuntabilitas Keuangan Desa*. doi: http://www.bpkp.go.id/.
BPKP. (2017). *Percepatan Implementasi SISKEUDES Provinsi Jambi*. doi: http://www.bpkp.go.id/.
BPKP & Ditjen Bina Pemerintahan Desa Kementrian dalam Negeri. *Leaflet Sistem Keuangan Desa*. doi: http://www.bpkp.go.id/.
BPMD Jabar. (2016). *Surat Edaran Prihal Aplikasi Pengelolaan Keuangan Desa*. doi:http://www.bpmpd.jabarprov.go. id/
BPS. (2010). *Jumlah Penduduk*. doi: http://sp2010.bps.go.id/.
BPS Jabar. (2014). *Jumlah Kecamatan dan Desa/Kelurahan Per Kabupaten/Kota di Provinsi Jawa Barat 2013-2014*. doi: https://jabar.bps.go.id/.
Budiyanto. (2009). Evaluasi Kesuksesan Sistem Informasi dengan Pendekatan Model DeLone dan McLean (Studi Kasus Implementasi Billing System Di Rsud Kabupaten Sragen). *Thesis*. Program Studi Magister Akuntansi Universitas Sebelas Maret.
Candraditya, & Jyestha, V. (2017). *ICW Temukan 110 Kasus Korupsi Anggaran Desa Periode 2016-2017*. doi: http://www.tribunnews.com/nasional/.
Dantes, N. (2012). *Metode Penelitian*. Yogyakarta: Andi.
DeLone & McLean. (1992). Information System Success: The Quest for the Dependent Variabel. *Information System Research*, 3, (1), 60-95.
DeLone & McLean. (2003). The DeLone and McLean Model of Information Systems Success: A Ten-Year Update. *Journal of Management Information Systems*, 19, (4), 9-30.
DJPK Depkeu. (2017). *Rincian Dana Desa Tahun Anggaran 2017 Menurut Kabupaten dan Kota*. doi: http://www.djpk.depkeu.go.id/.
DPR. (2014). UU Nomor 6 Tahun 2014 Tentang Desa. doi: www.dpr.go.id/.
Efferin, et al. (2008). *Metode Penelitian Akuntansi: Mengungkap Fenomena dengan Pendekatan Kuantitatid dan Kualitatif*. Yogyakarta: Graha Ilmu.
Eriyanto. (2011). *Analisis Isi: Pengantar Metodologi untuk Penelitian Ilmu Komunikasi dan Ilmu-Ilmi Sosial Lainnya*. Jakarta: Prenadamedia Group.
Etikan, et al. (2015). Comparison of Convenience Sampling and Purposive Sampling. *American Journal of Theoretical Applied Statistics*,5,(1),1- 4.
Gay, L.R. & Diehl, P.L. (1992). *Research Methods for Business and Management*. New York: Macmillan.
Hall, J. A. (2011). *Accounting Information System. Cengage Learning 7nd edition*. Mason: Cengage Learning.
Hudin, & Riana. (2016). Kajian Keberhasilan Penggunaan Sistem Informasi Accurate dengan Menggunakan Model Kesuksesan Sistem Informasi DeLone Dan McLean. *Journal of Information System*, 12, (1), 1-9.
Humas Paser. (2017). *Apdesi Paser Studi ke Kabupaten Majalengka*. doi: http://humas.paserkab.go.id/.
Hussein, A.S. (2015). *Modul Ajar Penelitian Bisnis dan Manajemen Menggunakan Partial Least Squares (PLS) dengan smartPLS 3.0*. Managemen Major Faculty of Economics and Bussiness Brawijaya University.
InfoDev/World Bank. (2009). *e-Government Primer*. Washington DC: infoDev/World. doi: http://www.infodev.org/publications.
JDIH Provinsi Jawa Barat. (2017). *WTP Keenam Kali, Ketua BPK RI Serahkan Langsung LHP LKPD TA 2016 Pemprov Jabar*. doi: http://jdih.jabarprov.go.id/.

Kementrian Keuangan RI. (2017). *Ringkasan APBN RI 2016-2017*. doi: http://www.data-apbn.kemenkeu.go.id/.

Kementrian Keuangan RI. (2018). *APBN 2018*. doi: https://www.kemenkeu.go.id/apbn2018/.

Kodarisman, R, & Nugroho, E. (2013). Evaluasi Penerapan Sistem Informasi Manajemen Kepegawaian (SIMPEG) di Pemerintah Kota Bogor. *JNTETI*, 2, (24), 24-32.

KSP. 2017. *Dorong Pengelolaan Dana Desa Lebih Optimal*. doi: http://ksp.go.id/.

Lampiran Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 52 Tahun 2015 Tentang Pedoman Penyusunan Anggaran Pendapatan dan Belanja Daerah Tahun Anggaran 2016.

Lampiran XX Peraturan Presiden Republik Indonesia Nomor 137 Tahun 2015 Tentang Rincian Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2016.

Livari, J. (2005). An Empirical Test of the DeLone-McLean Model of Information System Success. *The Database for Advances in Information Systems - Spring 2005*, 36, (2), 8-27.

Muharor, L., A, et al. (2015). Determinan Kesuksesan Aplikasi Sia Komdanas pada Satuan Kerja di Koordinator Wilayah Pengadilan Tinggi Mataram. *Journal of InFestasi*, 11, (2), 151-170.

Ojo, A. (2017). Validation of the DeLone and McLean Information Systems Success Model. *Healthc Inform Res*. 23, (1), 60 - 66.

Oktaviani, & Novita. (2015). Evaluasi Kesuksesan Sistem Informasi Pemasaran Berbasis Website Pada ENCAR Daihatsu Palembang Dengan Pendekatan Model DeLone dan McLean. *Jurnal STIMIK MDP*.

Peraturan Bupati Majalengka Nomor 12 Tahun 2015 Tentang Perangkat Desa.

Permendagri no 113 tahun 2014 tentang Pengelolaan Keuangan Desa.

Pitt, et al. (1995). Service Quality: A Measure of Information Systems Effectiveness. *MIS Quarterly*, 19, (2), 173-187.

Presiden, Tim Komunikasi. (2015). *Presiden Jokowi: Penggunaan Sistem E-Government Syarat Pemerintah Terbuka*. doi: http://www.presidenri.go.id/.

Purwaningsih, S. (2010). Analisis Kesuksesan Penerapan Sistem Informasi pada Sistem Informasi Layanan Terpadu (SIPT) Online (Studi Pada PT Jamsostek (PERSERO)). *Aset,* 12, (2), 181-189.

Puspita, P., S. (2017). Pengujian Model Kesuksesan SisteM Informasi DeLone dan McLean pada Implementasi Sistem Informasi Pengelolaan Keuangan Daerah (SIPKD) di Pemerintah Kota Cimahi. *Undergraduate thesis*, Faculty of Economics and Bussiness Padjadjaran University.

Radityo, D., & Zulaikha. (2017). Pengujian Model DeLone and McLean dalam Pengembangan Sistem. *Simposioum Nasional Akuntansi X*, 1-25.

Romney, & Steinbart. (2015). *Acccounting Information System 13nd edition*. Harlow: Pearson Education.

Rozanda, N., E, & Masriana. (2017). Perbandingan Metode Hot Fit dan Tam dalam Mengevaluasi Penerapan Sistem Informasi Manajemen Kepegawaian (SIMPEG) (Studi Kasus : Pengadilan Tata Usaha Negara Pekanbaru). Seminar Nasional Teknologi Informasi, Komunikasi dan Industri (SNTIKI) 9, Fakultas Sains dan Teknologi, UIN Sultan Syarif Kasim Riau. Pekanbaru, 327-336.

Rukmiyati, N., M., S, & Budiartha, I., K. (2016). Pengaruh Kualitas Sistem Informasi, Kualitas Informasi dan Perceived Usefulness pada Kepuasan Pengguna Akir Software Akuntansi (Studi Empiris pada Hotel Berbintang di Privinsi Bali. *E-Jurnal Economics and Bussiness Udayana University*, 5, (1), 115-142.

Saputro, et al. (2015). Model Delone and Mclean untuk Mengukur Kesuksesan E-Government Kota Pekalongan. *Scientific Journal of Informatics*, 2, (1), 1-8.

Seddon, P., B & Kiew. (1996). A Partial Test and Development Of DeLone and McLean's Model of IS Success. Australasian *Journal of Information System*, 4, (1), 90-109.

Seddon, P.B. (1997). A Respecification and Extention of DeLone and McLean Model of IS Success. *Information System Research*, 8, (3), 240-253.

Sekaran, U. (2014). Metode Penelitian untuk Bisnis, *Research Methods for Business 4nd edition*. Jakarta: Salemba Empat.

Sugiyono. (2007). *Statistika untuk Penelitian*. Bandung: Alfabeta.

Susanto, A. (2010). *Teknologi Informasi untuk Bisnis dan Akuntansi*. Bandung: Lingga Jaya.

United Nation Public Administration Network. 2014. *United Nation E-Government Survey 2016*. New York: United Nation.

Wang, Y., M, & Liao. (2008). Assessing E-Governmnet System Success: A Validation of the DeLone and McLean model of Information System Success. *Government Information Quarterly*, 25 717-733.

Wu, J., H, & Wang. (2006). Measuring KMS success: A respecification of the DeLone and McLean's model. *Information & Management*, 43 (2006), 728-739.

Yuliana, K. (2016). Model Kesuksesan Sistem Informasi DeLone Dan McLean Untuk Evaluasi Sistem Informasi Pos pada PT. Pos Indonesia (Persero) Divisi Regional VI Semarang. *INFOKAM No. II Th. XII/SEPTEMBER/2016*, 13-22.