

BPMN-BASED VILLAGE SECRETARY ACCOUNTING INFORMATION SYSTEM: A REVISION BASED ON FIELD FINDINGS

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ARTICLE INFO

Article history:

Received 3 July 2025

Accepted 21 July 2025

Available 28 July 2025

Keywords:

Village Accounting, BPMN, Village
Digitalization, Village Secretary
Application, Village Website.

ABSTRACT

Introduction. This research employs policy research methods to present data and information to policymakers, drawing on findings from the field. The development of a village secretary application and a village website is a strategic step toward realising clean, effective, transparent, and accountable village governance.

Data Collection Methods. This research involved two village secretaries and one village financial management system operator as sources, and was conducted using interview techniques and questionnaires.

Data Analysis. Survey and interview responses were analysed using a fishbone diagram to identify root causes.

Results and Discussion. The findings revealed the main obstacles faced by Village Secretaries in Village Financial Management, and a discussion on the development of a village secretary application and village website with informatics engineering students. Key features for the development of a village secretary application in the related village financial management category include applications for internal monitoring and automatic reporting, as well as the development of a village website as a publication medium. Informatics engineering students shared ideas for developing a village secretary application and village website by preparing user interface (UI) designs to support the research.

Conclusion. Based on these results, this study proposes a conceptual model that describes the development of a village secretary application and village website.



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1. INTRODUCTION

Village independence is not yet supported by a comprehensive Electronic-Based Government System (e-Government) so that clean, effective, transparent, and accountable governance is not yet guaranteed. E-Government and village digitalisation are strategic steps towards achieving clean, effective, transparent, and accountable village governance. Previous research indicates that a BPMN-based village secretary accounting information system model can be implemented in Wajak Lor Village in 2022 (Aziza et al., 2022). At the beginning of preparing this article, the data collection process from the Wajak Lor Village Government was still delayed because the village was focusing on compiling the latest Village Medium-Term Development Plan (RPJM Desa), which is now in its eighth year. The initial study in Tales Village was conducted to maintain the continuity of the evaluation process. Although only a comparative study, information from Desa Tales enriches the initial understanding of the challenges and needs of village accounting information systems, particularly in terms of essential features such as automatic reporting, limited Human Resources (HR), and the need for access by village heads.

Village development is one of the main focuses in efforts to improve the welfare of the people in Indonesia (Harom & Sujatna, 2025). Previous research has shown that the digital transformation of villages can be a strategic step in village development, increasing digital literacy by optimally utilising technology while preserving local cultural values (Mayyora et al., 2025). Digitising the village financial system is one solution to increase transparency and accountability in village financial management (Suroiyah et al., 2025).

The use of e-Government has the potential to support various development initiatives (Prabowo & Palupiningtyas, 2024). Electronic-based technology applications are crucial to implementing transparency in government administration (Ketut et al., 2025). E-Government is regulated by Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE), which requires regional governments to develop technology and information policies that align with the objectives of the central government (Rumsowek et al., 2023). Village governments can realise clean, effective, transparent and responsible governance through the implementation of e-Government (Rumsowek et al., 2023). Sound financial management can support the achievement of a prosperous society (Ali et al., 2025).

The current application implemented by the village is Siskeudes; its implementation enables the administration process to be sped up, reduces

costs, and supports accountability (Zuliati et al., 2025). The Siskeudes application was developed by the Financial and Development Supervisory Agency (BPKP) in collaboration with the Ministry of Home Affairs, aiming to enhance the quality of financial governance in villages (Maknun et al., 2025). The Siskeudes application was launched to facilitate village financial reporting and accountability (Fristanti & Choiriyah, 2025). The use of the Siskeudes application requires approval from the BPKP through the local government to be implemented in all villages in the area (Budiman et al., 2025).

The weaknesses in the implementation of the Siskeudes application that can be identified include a lack of transparency due to obstacles in providing the public with periodic and timely access to information (Zuliati et al., 2025). Weaknesses in the Siskeudes application can also be identified when technical problems arise, such as inaccessibility, slow data input processes, and delayed financial reporting (Arlan & Marhamah, 2025).

Previous research in Tinggede Village, Marawola District, Sigi Regency, Central Sulawesi Province, showed that only Siskeudes Operators and Finance Officers could access the Siskeudes application, as others were unable to access it due to its confidential nature (Atirah et al., 2025). Previous research in Dukusari Village, Jabon District, Sidoarjo Regency, showed that there were obstacles to using the Siskeudes application due to the relatively slow internet network, despite the presence of two Wi-Fi connections (Fristanti & Choiriyah, 2025). Previous research in Babat Village has revealed obstacles on both technical and non-technical fronts, including non-technical challenges such as rapid changes in central government regulations (Maknun et al., 2025).

The Secretary of Wajak Lor Village then allowed the researcher to hold a brief discussion to gather input on the development of an application to support the Village Secretary in managing village finances, with the following results:

1. The efficiency of the data input process in the Siskeudes application needs to be optimised.
2. There is a need for media such as a village website as a means of publishing information.
3. Applications such as those for internal monitoring can help the performance of the Village Secretary.
4. Application roles are required for automation.
5. Applications to assist in the planning process can facilitate the role of the Village Secretary.

6. The application features considered necessary for the Village Secretary are those that facilitate monitoring, such as determining the level of implementation.
7. The Village Secretary can support the development of the Village Secretary application if it is established by regulations (the application must be suitable for use).

2. LITERATURE REVIEW

2.1 BPMN (Business Process Model and Notation)

BPMN is a method developed by the Business Process Modelling Initiative to visually model business processes (Alamsyah et al., 2025). BPMN can be a visual tool to assist in process analysis and redesign (Rosyidah & Setiani, 2025). BPMN can serve as a model to enhance a process, ensuring it aligns with existing Standard Operating Procedures (SOPs) (Koniyo et al., 2024).

2.2 SPBE (Electronic-Based Government System)

SPBE plays an essential role in realising better and more transparent village governance. SPBE is implemented in Indonesia to enhance the quality of public services, streamlining administrative processes, and fostering a government that is more transparent and responsive to the community's needs (Wijaya & Saleh, 2025). Previous research in Pangkal Pinang City has shown that the implementation of SPBE has increased administrative efficiency and enhanced transparency in governance; however, obstacles remain, including limited human resources and resistance to digital change (Yanto & Baharuddin Zubakhrum Tjenreng, 2025). SPBE is a strategic framework for the digital transformation of government in Indonesia, including at the regional level (Komarudin et al., 2025).

2.3 UI (User Interface)

UI refers to the design of interactions between the system and the user through commands and interfaces (Bernis & Wijayakusuma, 2025). UI serves as a function that translates information in a computer, connecting users and information systems (Wiwesa, 2021). UI plays a vital role in determining usability, encompassing effectiveness, efficiency, and user satisfaction (Oktaroza & Setiawan, 2025). Today's UI must be adaptive, respond to the environment, and convey information intuitively to create productive and meaningful interactions for all types of users (Oktaroza & Setiawan, 2025). UI serves as a link that facilitates easy interaction between applications and users (Syafiq et al., 2025).

3. METHODS

This type of research is policy research. This type of policy research aims to provide policymakers with a wealth of essential data and information to inform their policy formulation (Tohardi, 2020). The data collection techniques employed in this study include interviews and questionnaires. The data source was obtained from the Village Secretary. The type of data used in this study was primary data. Data analysis used a fishbone diagram. A fishbone diagram is an analytical tool used to identify the root cause of a symptom (Saputri et al., 2022).

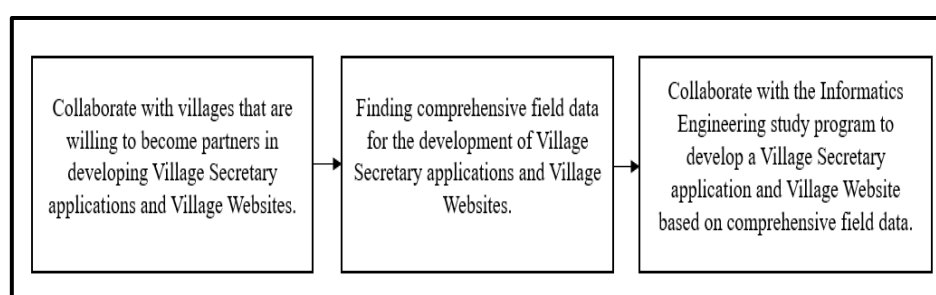


Figure 1. Proposed Village Secretary and Village Website Development Scheme

Source: primary data processed, 2025

4. RESULTS AND DISCUSSION

4.1 The Main Obstacles Faced by Village Secretaries in Village Financial Management

This study examines key issues for enhancing transparency and accountability in village financial management through a field-based approach. Interviews were conducted with the Village Secretary of Wajak Lor, with the following summary results:

Table 1. Overview of Digital-Based Village Financial Management

Number	Answer Points	Informant
1	There is no special application for the Village Secretary as the PPKD coordinator: Wajak Lor Village implements the Siskeudes application (the Siskeudes application can be considered sufficient), and the Village Secretary acts as a verifier.	Secretary of Wajak Lor Village, Operator of Siskeudes of Wajak Lor Village
2	The need for transparency and easier financial reporting: using the Siskeudes application, transparency is sufficient	

	because the data is also directly connected to the central front.	Secretary of Wajak Lor Village
3	Challenges include the absence of standard SOPs, low digital literacy, and the lack of mandatory government policies regarding specific applications. Policies submitted to the Village Government relate to the use of the Siskeudes application and the development of village websites for publication purposes.	Secretary of Wajak Lor Village
4	Preparation of an application that can support the duties of the Village Secretary as coordinator of village financial management, namely an application for internal monitoring.	Secretary of Wajak Lor Village
5	The existing application (Siskeudes) is beneficial because what was previously calculated manually is now automated, making it very helpful.	Secretary of Wajak Lor Village
6	The most challenging part, or the part that requires a practical solution in carrying out duties as a PPKD coordinator, is the planning aspect, such as building engineering calculations that require accurate calculations, necessitating the involvement of a Civil Engineering graduate.	Secretary of Wajak Lor Village

Source: Primary data processed, 2025

Interview results indicate that the Village Secretary currently serves as a verifier in village financial management using the Siskeudes application. Village financial reporting is presently considered relatively easy and transparent, as Siskeudes' data is directly linked to the central government. The village government is currently implementing the Siskeudes application and needs to begin developing a village website.

The development of an application to support the Village Secretary's duties as coordinator of village financial management is an internal monitoring application. However, the existing application, implemented in village financial management, has been deemed quite helpful due to its automatic calculation capabilities. The Village Secretary faces significant challenges, particularly in planning, such as making calculations related to buildings, which require the involvement of civil engineering graduates for greater accuracy.

4.2 Fishbone Diagram

The main problem revealed in this study is outlined in a fishbone diagram, namely that village independence is not yet supported by a comprehensive SPBE. Data to support this analysis was obtained primarily from questionnaire data, as follows:

Table 2. Questionnaire Data: Village Secretary Application Needs Survey

Question	Answer Points (Wajak Lor Village)	Answer Points (Village Tales)
1. What are your primary responsibilities as PPKD coordinator?	<p>1) Coordinate the preparation of the draft Village Budget and draft changes to the Village Budget.</p> <p>2) Coordinate the preparation of draft village regulations regarding village budgets, changes to village budgets, and accountability for the implementation of village budgets.</p> <p>3) Coordinate the preparation of village regulations regarding the elaboration of village budgets and changes to the elaboration of village budgets.</p> <p>4) Coordinate the tasks of village officials who carry out PPKD tasks.</p> <p>5) Coordinate the preparation of village financial reports.</p> <p>6) Conduct verification of DPA, DPPA, DPAL, Village RAK, and evidence of village receipts and expenditures.</p>	Coordinate all village financial management activities, including the preparation and implementation of Village Budget (APB Desa) policies, draft Village Budget (APB Des), and changes to Village Budget (APB Des), as well as accountability for Village Budget (APB Des) implementation.
2. What systems/applications are currently used in village financial management?	Siskeudes, Excel/manual	Siskeudes
3. What are the main obstacles you face when carrying out these tasks?	Frequently changing regulations and human resources of the village government officials.	Lack of human resources

4. How often do you use digital devices (computers/laptops/cellphones) for village matters?	Every day	Every day
5. Have you ever received training or official guidance (SOP) on using the village digital system?	Yes	Yes
6. If there is a special application for Village Secretaries, what features are most needed?	Other	Automatic reports for Village Head/BPD
7. Are you willing to be a trial partner for this simple application?	No	No
8. Who do you think needs to be given access to the application?	Village Secretary, Village Operator, Others	Village head

Source: Secondary data processed, 2025

SPBE is a government initiative aimed at ensuring clean, effective, and efficient governance, as outlined in Presidential Regulation No. 95 of 2018 concerning Electronic-Based Government Systems. The fishbone diagram is as follows:

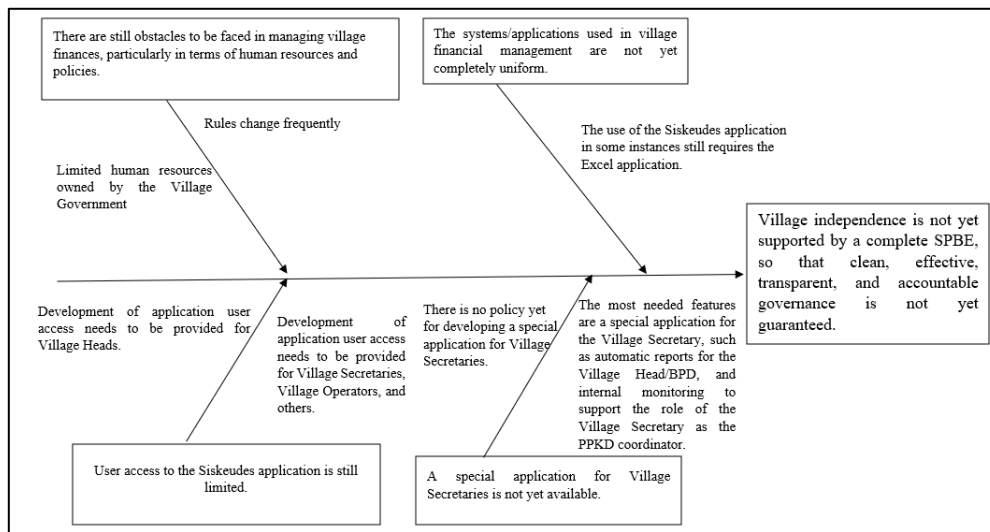


Figure 2. Proposed Village Secretary and Village Website Development Scheme

Source: primary data processed, 2025

Based on the fishbone diagram, the main reasons why the complete SPBE does not yet support village independence, such that clean, effective, transparent, and accountable governance is not yet guaranteed, are as follows:

1. The systems/applications used in village financial management are not yet completely uniform.

It is noted that in the current village financial management, some villages use the Siskeudes application alone for village financial management. In contrast, others use the Siskeudes application in conjunction with the Excel application.

2. There are still obstacles faced in managing village finances from the aspect of human resources and policies.

It is noted that the current management of village finances faces challenges, including frequent changes in regulations and limited human resources.

3. User access to the Siskeudes application is still limited.

According to the current management of village finances, it is necessary to create access for Village Heads, BPD, Village Secretaries, Village Operators, and others when developing applications for Village Secretaries.

4. A special application for Village Secretaries is not yet available.

It is noted that the current village financial management system requires an automatic reporting feature for Village Heads/BPD.

4.3 Discussion on the Development of Village Secretary Applications and Village Websites with Informatics Engineering Students

The development of the Village Secretary Accounting Information System based on BPMN can be directed to become a Village Secretary application based on field needs by considering the policy of implementing the Siskeudes application in village financial management, along with its advantages and disadvantages, understanding the root of the problem and its causal impact, and by preparing collaborative steps. The transition to the digital era has brought accounting into the realm of information technology (Rahmadini & Zulkarnain, 2023). The accounting study program of Cahaya Surya Polytechnic, in collaboration with the Informatics Engineering study program of Cahaya Surya STT, collaborated to initiate the activity "Small Group Discussion: Development of Village Website Interface Design Sketches and Village Secretary Applications Based on Field Needs," which was held on July 24, 2025, involving Informatics Engineering students. Informatics engineering is a field of study that has a role in bridging the gap between humans and machines, designing and developing sophisticated software and systems (Tambos, 2023). Informatics engineering students have opportunities to contribute to the digital transformation of villages through the design of systems.



Figure 3. Collaboration Discussion

Source: primary data processed, 2025

The digital transformation of villages plays a crucial role in accelerating the achievement of sustainable development for these communities (Mayyora et al., 2025). The expected results of this activity are an initial step in the form of UI design to analyze system needs and develop a village website and a village secretary application related to village financial management. The technique for implementing activities to address the challenges of research results in the field is as follows:

Table 3. Schedule

Number	Activity	Results
1	Technical Preparation of Activities	Softfile documentation of BPMN-based planning flowchart, Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 21 of 2020 concerning General Guidelines for Village Development and Community Empowerment, field data (interviews and questionnaires), worksheets and work instructions that students can access via Google Drive.
2	Presentation of Field Study Results	(Activity Introduction; objectives of the collaborative Small Group Discussion activity, opportunities for IT students, why the activity is essential), (Introduction to the Activity Concept; introduction related to village finance, challenges in the field, village financial policies), (Field Data Presentation; main interview findings and essential points for IT students, main questionnaire data findings and critical points for IT students), Fishbone Diagram.
3	Presentation of Material Related to User Interface Design	Strengthening understanding of User Interface design materials.
4	Small Group Discussion	Presentation of Small Group Discussion Results by Students.
5	Presentation of Small Group Discussion results by students	Presentation of ideas from students regarding the User Interface for village websites.

Source: Secondary data processed, 2025

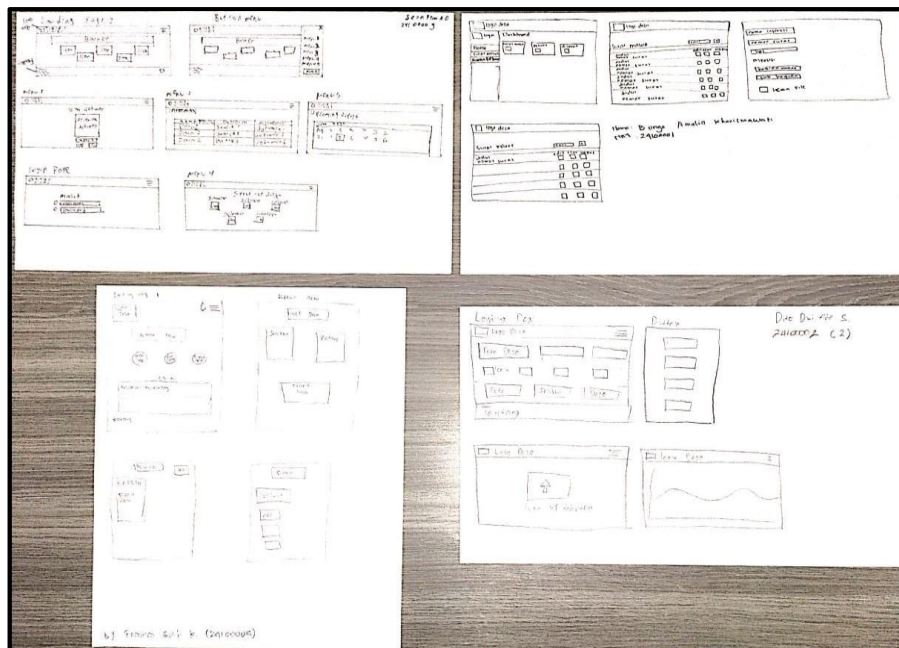


Figure 4. Interface Design Sketch Results for Village Website from Students

Source: primary data processed, 2025

This research activity is still limited to the interface design work related to the development of the Village Secretary application and the village website. The discussion group chose one design theme, namely the village website. The discussion group recommended several features for the village website as a means of village government publication to the community, consisting of a homepage, village profile, news and announcements, public services, village data and transparency, photo and video galleries, village flagship products, contact and location maps, and social media integration.



Figure 5. Documentation of Small Group Discussion Activities: Development of Village Website Interface Design Sketches and Village Secretary Applications Based on Field Needs

Source: primary data processed, 2025

Informatics engineering students hope that this activity can be carried out sustainably and as an activity to introduce them more deeply to user interface design for village website development.

5. CONCLUSION

This research found that there is no special application available for village secretaries, and not all villages have an official website as a public information medium. The formulation of the research problem involves revising the BPMN-based Village Secretary accounting information system modeling to make it more relevant and applicable in supporting electronic-based government systems at the village level. This research aims to provide recommendations for strengthening electronic-based government systems at the village level and to encourage cross-disciplinary and institutional collaboration to support digital village development. This research encourages the development of studies in the field of accounting and information technology to support the digital transformation process at the village level, with application solutions that do not replace Siskeudes but standardize the applications used in village financial management, address human resource challenges at the village level and policies at the village level, expand user access, add features for automatic reporting to the Village Head/Village Consultative Body.

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