



## Village Financial Information System in Salibabu Island: The Phenomenon of Structural Success

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### ABSTRACT

The purpose of this study is to describe the adoption process of the Village Financial System (Siskeudes) on Salibabu Island, Talaud Island. Interviews with ten village heads were used to obtain the research data. The interview results were processed using a topic analysis approach based on Social Network Analysis. The results of this study show that the ease of obtaining the benefits of Siskeudes is the dominant factor in the success of Siskeudes adoption. This research shows that convenience is a factor shaped through structures manifesting in intensive training support and tools. Internal government structure support is essential because of the response to the benefits of technology adopted by central and local governments. For accounting science, the results of this study show that digitalization can support the realization of village financial management accountability. The adaptability of digital change in the village government is formed from a strong government structure. Village digital change can be achieved by strengthening the government structure by making the sub-district government an internal change agent, which is realized through intense mentoring. The goal is to internalize the benefits so that they become part of the village administrative structure. This study used topic analysis that had not been done by previous research in phenomenology research.

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## 1. INTRODUCTION

The adoption of technology in village government processes is a form of modernization of fundamental government administration processes to realize accountable and transparent village government (Ariyanto et al., 2022). The adoption of technology in village government organizations cannot be separated from the efforts of the Government of Indonesia to increase transparency and accountability of public services as stated in Presidential Instruction (INPRES) Number 3 of 2003. To achieve this goal, the government has built the Village Financial Information System (*Sistem Informasi Keuangan Desa* (Siskeudes)), an internet-based application used by village governments to manage their financial resources.

The increasing adoption of Siskeudes in village governments in Indonesia has attracted many previous studies to uncover the factors that influence the success of Siskeudes implementation (Arief et al., 2021; Hariwibowo and Setiawan, 2020). Research from Mardiana and Hartati (2020) showed that the adoption of Siskeudes is influenced by user attitudes towards the technology. The results of the study show that there is a perception of usefulness and convenience that can encourage users to accept and use the system. In addition to the perception of usability and convenience, previous research also explained that user satisfaction is an essential factor in being able to use this system in the long term (Arief et al., 2021). Previous research has shown that satisfaction with using Siskeudes is not only influenced by the perception of ease and usability but also influenced by quality assessment factors provided by the system (Indriani et al., 2020). Based on the system success model from DeLone and McLean, research by Respati et al. (2021) demonstrates that quality systems and support systems can deliver net benefits and can have a long-term impact. As a form of implementing information systems, efforts to adopt Siskeudes cannot be separated from the convenience and benefits offered by the technology (Pratiwi, 2020). Pratiwi's (2020) research indicates that a lack of trust in the system may discourage users from adopting it. These results suggest that minor issues can make users uncomfortable and can lead to a lack of trust in the system (Suandi et al., 2022). In addition, compatibility, perceived usability, and risk are factors that can influence user behavior in using the technology (Trisnawati et al., 2020).

Although previous research has revealed many factors that influence the acceptance of Siskeudes, how the process of receiving the system by village officials still needs to be explained more deeply (Trisnawati et al., 2020), the system acceptance process is a complex stage that will have an impact on the successful implementation of the system (Doran et al., 2023). Previous research on the implementation of Siskeudes, which was carried out empirically, has indirectly shown the process of acceptance of the system (Ariyanto et al., 2022). However, previous research models or approaches were still based on perceptions or attitudes towards the use of Siskeudes. At the same time, the process of system adoption may involve more factors that are not directly related to the technical use of the system (Morte-Nadal and Esteban-Navarro, 2022). Research by Suandi et al. (2022) suggests a qualitative approach to explain system adoption more naturally and comprehensively to explain the process of system adoption. The research shows that Siskeudes is part of village financial management related to government policy. Thus, the process of adopting Siskeudes can be more complex than just administration. However, previous research did not specifically explain how the adoption process of Siskeudes occurred in village governments. Therefore, understanding the process of Siskeudes adoption phenomenologically is needed to reveal how Siskeudes can be accepted by village governments naturally and comprehensively.

Several studies on the village financial system have also been conducted qualitatively by Suandi et al. (2022), and Muluk et al. (2022) which use a descriptive approach, showing that

village financial management policy is a complex issue. Therefore, to complete the understanding of village financial management, this study focuses on the adoption process of Siskeudes in village government as a series of village financial administration. This study provides novelty, in the approach used, which is a phenomenological approach to uncover the adoption process of Siskeudes that has not been done by previous research. This study provides novelty in the use of topic analysis based on *social network analysis* (SNA) to describe the Siskeudes implementation experience experienced by village officials. This approach will help capture phenomena that exist more naturally from complex processes (Kim and Jang, 2018; Park and Park, 2021), thus, how the adoption process can be more naturally understood. Siskeudes, which is part of village financial management, is an important component in efforts to realize financial accountability in village governments. Therefore, in the accounting science context, this study will reveal how the digitization of village government administration can encourage the village accountability as a part of good governance practice (Hakim et al., 2022). Understanding this digitalization process will reduce the risk of failure in managing and supervising village funds (Isma'il et al., 2023).

To provide an overview of the adoption process of Siskeudes, this study was conducted on Salibabu Island, Talaud Islands Regency, North Sulawesi. This location was chosen because it is a separate island from North Sulawesi Province, so the digitalization adoption process has more challenges than other villages in North Sulawesi Province.

## 2. METHODS

The adoption of technology in rural communities has its complexity caused by geographical, social, and economic conditions (Ali et al., 2020). As a separate archipelago, Salibabu Island can be categorized as the outermost area because it is close to the Philippines, which is classified as a 3T area (underdeveloped, foremost, and outermost). The island is geographically one of the islands in the Talaud Islands District which is located separately from the main island in the archipelago. In total, there are 21 villages on Salibabu Island, but this study will use the first 10 villages that have implemented Siskeudes on the island. However, the phenomenon showed that the village government on that Island had used Siskeudes as a part of administration system. Because of this phenomenon, this study was conducted to reveal how Siskeudes can be adopted by the village government on Salibabu Island which is classified as a 3T area.

This study used a phenomenological approach, which is included in the qualitative method. This approach is used to explain a phenomenon from the experience of someone involved in Siskeudes (Sarosa, 2017). The interview process was aimed at village officials, especially the village head or village secretary, as the main party in the village who authorized the system and was responsible for village financial management. The informant was chosen because of the critical role that can describe the adoption process of Siskeudes more thoroughly because the adoption of the system cannot be separated from the policies and authority of village leaders.

To achieve the goal, this study was conducted into several stages. These stages of research refer to the stages of research suggested by Miles et al., (2014):

1. Data collection.

At this stage, interviews were conducted to obtain research data. The questions in this study were emphasized based on whether the implementation of the system is successful, and how village governments can achieve such success.

2. Data reduction.

At this stage, the interview results were formulated in keywords that briefly describe respondents' answers about the factors that drive the successful implementation of system.

3. Data depiction/description.

At this stage, the SNA approach was used to describe the experience of village officials in the implementation process. The interviews results obtained were processed to understand the tendency or public interest in issues (Kim and Jang, 2018), using Gephi 0.1.0 software. The keywords that had been formulated from each informant answer, were depicted in a network pattern using Gephi software. The network pattern described from respondents' answers reflects experience that becomes the structure of knowledge that respondents have (Park and Park, 2021). The results of the *degree of centrality* and *modularity* approach that show the dominant topic will show the dominant factor of Siskeudes adoption (Kim and Jang, 2018; Zhang and Luo, 2017). *Degree of centrality* denotes nodes or keywords that are the centre of the topic network, while *modularity* is a group of nodes that have similarities in a community or, in this study, keywords in the same context (Zhang and Luo, 2017). The results of both analyses can provide a show of dominant factors and topics that illustrate the experience of natural phenomena towards the adoption of Siskeudes. In addition, the link between key factors can describe the system adoption process experienced by the village government.

4. Discussion.

Concluding this stage was a stage of discussion or meaning of informant experience from the process of utilizing Siskeudes that has been described in SNA. Thus, how the process of digital change on Salibabu Island can be understood.

**3. RESULTS AND DISCUSSION**

**3.1. Data Collection**

This study successfully interviewed village heads from 10 villages early in implementing Siskeudes. Interviews were conducted with 10 village heads as shown in **Table 1**, over a period of 3 weeks.

**Table 1.** List of informants in research

Village	Name (Initials)	Age
Kalongan Selatan	JJT	39 years old
Kalongan Utara	GKS	41 years old
Talolang	YT	40 years old
Sere 1	KS	39 years old
Sere	ER	39 years old
Salibabu Utara	AB	38 years old
Morongge Selatan 1	FT	37 years old
Morongge Selatan	DT	36 years old
Morongge 1	HL	37 years old
Morongge	MB	37 years old

The ten villages that were the object of this study have the same village apparatus organizational structure and village characteristics. In addition, the village government is also accompanied by the Village Supervisory Board (*Badan Pengawas Desa (BPD)*). The respondent or informant in this study showed that the age was not too far between one village and another. It can even be said that the village head who became an informant in this study was still relatively young because the average age was under 40. This condition indirectly shows the uniformity between one village and another.

The interview results, which aimed at exploring the village's experience in adapting and adopting Siskeudes, showed a positive response to the implementation of the system. In general, the interview results also show that the village was able to adopt the use of Siskeudes technology quickly. These results show an early indication of the successful adoption of a new system, which began in 2019.

### 3.2. Data Reduction

The results of interviews with informants explain a lot about the process of implementing Siskeudes in their villages. At the data reduction stage, this study will draw the main points as keywords from each explanation or answer given by informants. This informant's explanation's point meaning, or code is the code to be obtained in the SNA. From each interview result conducted, interpretation or meaning is done manually. This step is carried out because of reflection on the answers of the respondents and the involvement of interaction during the interview.

The interpretation and recapitulation results of the interviews contained 16 keywords submitted by informants (**Table 2**). From the results of the interview recapitulation, it can be understood that the ease of use of Siskeudes is the point most mentioned by informants. This indicates that ease of use is the key to the successful digitalization on Salibabu Island. Even though this area is included in areas that are located far from the city or 3T area in Indonesia (frontier, remote, underdeveloped), which is identical to less developed areas, the interview recap results from **Table 2** show that the system has been designed very easily so that village officials can easily use it.

**Table 2.** Number of keywords that emerged from interviews conducted

Keywords	Occurrence	Keywords	Occurrence
Ease of use	11	Accounting Understanding	2
Human resources	7	Financial management	2
Training	6	Work plan	2
Internet	4	Rules understanding	1
Transparency	3	Commitment	1
Usefulness	3	Socialization	1
Computer devices	3	Governance	1
Technology understanding	2	Communication	1

Source: data processed 2023

### 3.3. Data Description

The next step in this research is to find patterns or relationships between keywords identified in **Table 2**. The results in **Table 2** show that ease of use is the dominant point conveyed by informants. It can also be interpreted that the ease of use of Siskeudes is the dominant success factor of system adoption. However, the dominant factor is also related to other factors or is a driver of factors in system application. To reveal the relationship between keywords that have been interpreted from the interview results, this study uses topic analysis based on Social Network Analysis (SNA).

To draw deeper meaning from the interview results, the SNA analysis shows the value of modularity and degree of centrality, which will describe the relationship between keywords expressed by informants in the form of word networks. In this way, the overall experience of the Siskeudes adoption process can be identified and described in the network image (Kim and Jang, 2018; Park and Park, 2021).

From the results of modularity analysis in **Table 3**, it can be understood that there are three modularity groups. Factors or keywords in one *modularity class* indicate a group that has the strength of the relationship between factors and other factors (Zhang and Luo, 2017). In topic analysis using SNA, one modularity group indicates a group of interrelated topics, indicating the public's response to a problem (Liu et al., 2023).

**Table 3.** Degree of centrality and Modularity

Keywords	Degree of Centrality	Modularity Class
<b>Usefulness</b>	<b>7</b>	<b>2</b>
Human resources	4	2
Internet	3	2
Governance	3	2
Communication	2	2
Work plan	1	2
<b>Ease of use</b>	<b>13</b>	<b>1</b>
Transparency	7	1
Training	3	1
Financial management	2	1
Commitment	2	1
Socialization	2	1
Rules Understanding	1	1
<b>Technology understanding</b>	<b>5</b>	<b>0</b>
Accounting understanding	4	0
Computer devices	3	0

Source: data processed 2023

The results of **Table 3** show that informant responses to Siskudes adoption were dominated by three significant topics indicated by the highest *degree of centrality* value of a keyword in each modularity group (Zhou and Ye, 2021). The first topic is ease of use, Topics related to ease of use are closely related to other factors/keywords, namely transparency, training, financial management, commitment, socialization, and understanding of rules. The relationship between these factors is supported by research by Ariyanto et al. (2022) and

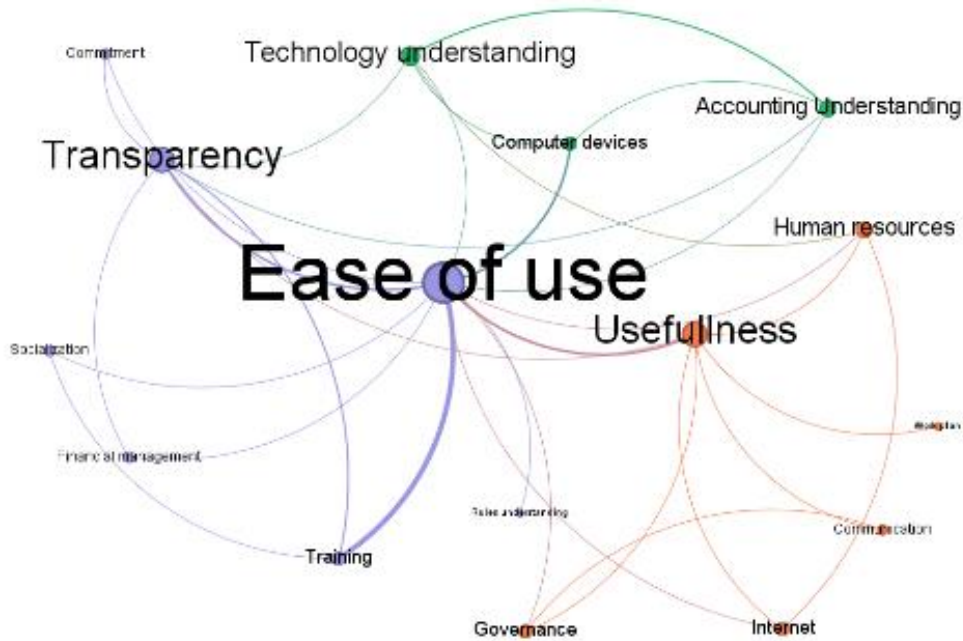
Värzaru (2023) which is done to identify factors that can influence the acceptance of technology in village governments and public organizations.

The research shows the important role of ease of use of technology in the digital transformation process of public organizations. One of the crucial reasons shown in the study is that technology is a tool to achieve organizational goals. In public organizations, government in particular, transparency is a manifestation of accountability that is part of the demands of government performance (Dumont, 2013). In this context, ease of use is closely related to the ease of achieving the purpose of using technology, which is to facilitate the achievement of accountability and transparency.

The second topic is usability. This topic is closely related to human resource factors, the Internet, governance, communication, and work plans. The critical role of system usability has been demonstrated in various studies related to system adoption (Ariyanto et al., 2022; Hariwibowo and Setiawan, 2020; Respati et al., 2021). Research by Zeebaree et al., (2022) explained, the usefulness of technology is one of the strong reasons for someone to use the system. In the system success model by Delone and McLean (2003), usefulness is a net benefit for which the system is used. While in the technology acceptance model (TAM) the usefulness of technology or system is the primary reason for someone to use technology (Pratiwi, 2020). As a goal and reason for system adoption, this study clarifies the form of use of Siskeudes, which is closely related to infrastructure, namely the internet (Arief et al., 2021); results or benefits i.e. communication, governance, and work plans (Arief et al., 2021; Wilson and Mergel, 2022); as well as human resources as competencies that are components to obtain results from system implementation (Morte-Nadal and Esteban-Navarro, 2022).

The third topic is understanding technology. The third *modularity* group is the smallest of the previous two groups. This *modularity* group shows a close relationship between understanding accounting and computer devices and understanding technology as a node or keyword with *the highest* centrality value. The relationship between computer devices, accounting understanding, and computer understanding is also explained by the research of Trisnawati et al., (2020), which explains that the three nodes are closely related to how digitalization is operationalized. Technically, the application of Siskeudes is intended to prepare plans to report village financial management. This reporting process requires village officials to understand accounting. However, from this third modularity, it can be understood that understanding the use of system, which is operated through computers, has indirectly helped understand the accounting process so that it can support the achievement of village financial management goals (Indriani et al., 2020; Mahmud et al., 2022; Trisnawati et al., 2020).

In addition to the three modularity in **Table 3**, text analysis using SNA provides information on the *degree of centrality* displayed in the network. The centrality value indicates the factor or keyword that is the centre or reference of other factors (Zhang and Luo, 2017). The higher the *degree of centrality*, the predominating factor of all informant answers related to experience in Siskeudes adoption. The results of SNA calculations with Gephi 0.1.0 show that the ease of use factor is the factor that has the highest *degree of centrality* value of all keywords described in the SNA network. In addition, the results of SNA analysis also show that there are three dominant factors in the adoption process, namely ease of use, transparency, and usability, which have the top three consistency values for the value of *closeness centrality*, *betweenness centrality*, and *eigen centrality*. An overview of the overall results of the network of *modularity* topics and *degree of centrality* from interviews with informants can be seen in **Figure 1** below.



Source: data processed 2023

**Figure 1.** Topics of the Siskeudes adoption process

From the results of network visualization in **Figure 1**, three colors show modularity class: purple as the largest, then orange, and green as the smallest. From **Figure 1** it can also be understood, network-wise, that ease is central to the successful adoption of the system because it is related to many other keywords. In addition, the image shows that ease has a close relationship with training and transparency, which is indicated by a thicker relationship line (*density*) than other keywords.

### 3.4. Siskeudes Adoption in Salibabu Island

#### 3.4.1. Key to success: ease of use

The results of the analysis using SNA according to **Table 3** and **Figure 1**, shows that the ease of use is the key to the success of adopting Siskeudes on Salibabu Island, Talaud Islands. The network shown in **Figure 1** shows that ease of use has a relationship with the transparency and usability of the system which is an overview of the experience of the adoption process (Mahmud et al., 2022; Trisnawati et al., 2020). This condition shows how the benefits of the system are easily obtained by Siskeudes users. The relationship between ease and usability is reflected in the results of interviews conducted with informants from several villages in this study. Informant YT (40 years old) from Talolang Village explained in detail how their village's experience in using the system:

*“We can easily make village financial accountability reports using this Siskeudes application. Submission of the annual budget draft is also more efficient because we just need to input it into the system.”* (YT, 2023)

From the information obtained by YT, it can be understood that Siskeudes is a practical means or tool for village financial management, that is, by the provisions of village financial management regulations set by the government. YT's statement also represented the opinions of other village heads who seemed very enthusiastic about explaining the ease of implementing Siskeudes, which benefited officials and the village community.



The net benefit of implementing the online system is realizing transparency in village financial management. These benefits were conveyed by JJT (39 years old) from South Kalongan village:

*“Siskeudes makes it easy to make village financial responsibility reports. The level of community trust is also good because of the transparency in the use of village budgets using the system.” (JJT, 2023)*

The same statement was delivered by the village head YT (39 years old) from Talolang Village and KS (39 years old) from Sere 1 Village, who emphasized the benefits of implementing siskeudes to increase residents' confidence in village management. Thus, the results of this interview show that the use of technology can support the realization of accountability (Arnaboldi et al., 2017; Dumont, 2013).

The link between ease of use and the benefits of technology has been explained through TAM. Previous research has revealed that the ease and usability of technology are the basic reason for someone to accept new technology (AL Athmay et al., 2016; Zeebaree et al., 2022). Although TAM is based on individual acceptance of technology, interviews with village heads show that the ease and usefulness of technology can also encourage technology adoption in village governments because of the perceived convenience (AL Athmay et al., 2016). Smith (2016) explains that organizations that benefit from the application of systems or technologies will be able to accept and support the implementation of new systems on an ongoing basis. Through the system success model, which explains that the net benefit value of implementing information systems or information technology will encourage the reapplication of information systems. It can be understood that the ease of implementation can help organizations unravel the administrative complexities of village financial management.

### 3.4.2. The role of strong structures

The interview results also showed that there was structural support in the successful implementation of Siskeudes, which was realized by training held by parties outside the village government in the process of implementation. Structured and intense training is a form of system support that implements the system successfully (Mahmud et al., 2022; Morte-Nadal and Esteban-Navarro, 2022). This statement was clearly shown by the Head of Sere village, namely ER (39 years old):

*“We do include our people in technical guidance training for the Siskeudes App.” (ER, 2023).*

Village heads also conveyed the same statement from Talolang Village, North Salibabu Village, South Moronge Village, Moronge 1 Village, and Moronge Village. The statement shows that there is strong support from the district government to help the successful adoption of the system on Salibabu Island.

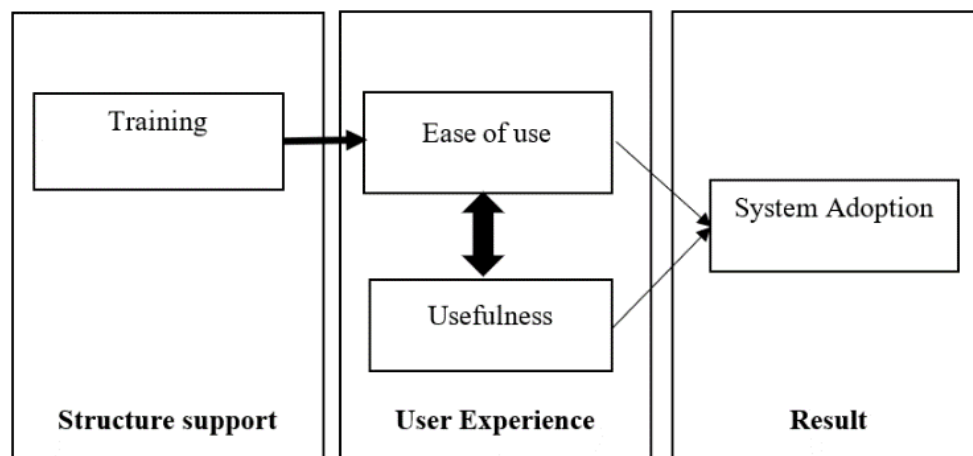
The intensive training held by the Talaud Islands Regency government shows a systematic effort in assisting the village government to adopt digitalization in the administration process. The result is an easy experience supported by human resource development (Morte-Nadal and Esteban-Navarro, 2022). This result is also shown by the keywords human resources and training being the second and third keywords often submitted by informants, which are found in **Table 3**. In **Figure 1**, the ease of having thick relationship lines that show a stronger bond or density than other nodes or keywords is shown. This condition is supported by the statement of the DT informant, who stated:

*“We involve our officers in training on the use of the application, it is also helped that there is socialization from the district about the use of the application, and this application is easy to use. (DT, 2023)”*

The DT statement indicates that there are efforts to prepare human resources to adopt Siskeudes as a system component (Lourenço, 2023; Yuan et al., 2023).

The intensive training shows the structuring solid efforts of the government to be able to succeed in a new system implementation. In Giddens' theory of structuration, the process of adopting or changing a group to new things can be supported by the existence of structure and agents (Lamsal, 2012). Structure can be viewed as a rule that applies to a particular group or society. At the same time, an agent is an agent or actor who can mediate the organization of group or community structure relations with something new (Hassan et al., 2021). In the process, structures can interact with agents to adopt new things. In the context of this structuration theory, the Talaud Islands Regency government is part of the structure and is also an internal actor that encourages "digital change" in village governments through the adoption of Siskeudes. The role of the district government in implementing the system is also a manifestation of the village fund management rules set by the central government, with the district government as the coordinator. This condition shows that the district government is a key part of the government structure to implement the system. The important role of district government can be interpreted that the success of adopting Siskeudes occurs due to a strong structure, which serves as a bridge of communication or coordination in the adoption of the system in village government (Breauh et al., 2023).

The results of this study reveal that the strong government structure has created the ease of use of digital change through intense training and mentoring (Morte-Nadal and Esteban-Navarro, 2022). Thus, the adoption process can be explained by the following **Figure 2**.



Source: data processed 2023

**Figure 2.** Siskeudes adoption process

Intensive support from the district government in implementing Siskeudes shows a digital change in the structure or pattern of government administration services. This result can be interpreted as the government's success in efforts to digitize government processes as stated in the regulation of Presidential Instruction Number 3 of 2003 concerning the national policy strategy for developing E-Government. The relationship between structural changes influenced by technology adoption has been shown by Matthes and Kunkel (2020). The research shows the impact of structural changes driven by technology adoption on opening

economic opportunities for people in developing countries. Therefore, village heads have conveyed the benefits of transparency in village financial management in community development efforts due to the adoption of Siskeudes.

The successful adoption of Siskeudes also shows that the government has a significant structural pattern in its relationship with various parties in the government. In Giddens' structuration theory, a significant structural pattern is a change in structural patterns characterized or driven by interpretive schemes based on rules or provisions (Hassan et al., 2021). In this structure, the relationship between one party and another is determined through rules. The development of information and communication technology has driven the need to adopt these technologies in government. Government regulations in implementing technology is a form of value determined by the leadership. In this regard, the adoption of technology in the central government has encouraged changes in the pattern of administration structures, from local government to village governments. This rule is a shape from responding the value of benefits that can result from technology adoption in government processes (Breugh et al., 2023; van Kersbergen and Vis, 2022). Thus, the successful adoption of Siskeudes is a form of successful strengthening of significant government structures in technology adoption efforts (Wilson and Mergel, 2022).

#### 4. CONCLUSION

The results of this study show that the phenomenon of government digitalization in Salibabu Island comes from the success of strengthening the government structure. Based on Giddens' structuration theory, intense direct and indirect support from the district government and the central government is the key to successful digital change. This change in digital structure is also a response to the benefits of technology that organizations have gained. The pattern of significant social structures adopted by the government has had an impact on the successful adoption of digital change at the village government level. Thus, it can be concluded that the process of adopting the system in the village government can occur because of the support of a strong internal structure that is realized through training to create an experience of using Siskeudes that is easy to use. Thus, this study provides theoretical implications, namely, the ease of technology adoption factor is a factor that can be formed or influenced by other factors, such as facilities, training, structure, and many more.

These results show that the usability factor in TAM can also be the net benefit value of digitalization adoption by village governments. In addition, the results of the modularity analysis in this study provide factors that may be constructed from the variables of convenience and usability, mainly if they are used to assess the application of the system in village government. Thus, future research can more deeply examine the relationship of factors affecting the ease or usefulness of implementing the system in village government. The weakness of this study is that, although the successful adoption of the system is a national phenomenon in Indonesia, the study results are limited to villages on the island. Therefore, the limited context of this study causes the study's results to be understood that the adoption process of Siskeudes in other village governments can have different adoption patterns from village governments on Salibabu Island.

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