Vol. 3 No. 3 Edisi Mei - Juli 2026 E. ISSN. 3032-2472
Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

DIGITAL TRANSFORMATION OF VILLAGE ACCOUNTING INFORMATION SYSTEMS

TRANSFORMASI DIGITAL SISTEM INFORMASI AKUNTANSI DESA

Rita J D Atarwaman[1], Ak Zahra[2], Juana Gloriane Olivier[3*]

[1,2,3*]Universitas Pattimura, Email: juanaolivier123@gmail.com

*email koresponden: juanaolivier123@gmail.com

DOI: https://doi.org/10.62567/micjo.v3i3.2821

Abstract

Digital Transformation has started to be implemented in Various sectors including various sectors in the Village. This research aims to analyze the System Accounting Information (SIA) in the village in the era Digital Transformation. As for the method used in this research is Systematic Literature Review (SLR) This method is done by reviewing Several journals contained in the Indonesian database to discuss the topic of SIA research in the village. Result From this study suggests that SIA which Well integrated has a positive impact Towards the government's performance due to information Accurate and efficient financial. This thing can Support decision making and improve the performance of the institution in the village. From the literature that Found, the village already has an understanding of Digital concept, but improvement is needed Ability for human resources in Operate SIA.

Keywords : Digital Transformation, Accounting Information System (AIS), Village Financial Management, Sustainable Development Goals (SDGs).

Abstrak

Transformasi digital telah mulai diterapkan di berbagai sektor, termasuk di tingkat desa. Penelitian ini bertujuan untuk menganalisis Sistem Informasi Akuntansi (SIA) di desa pada era transformasi digital. Metode yang digunakan dalam penelitian ini adalah *Systematic Literature Review* (SLR), yang dilakukan dengan meninjau sejumlah jurnal dalam basis data Indonesia yang membahas topik SIA di desa. Hasil penelitian ini menunjukkan bahwa SIA yang terintegrasi dengan baik memberikan dampak positif terhadap kinerja pemerintahan desa, berkat ketersediaan informasi keuangan yang akurat dan efisien. Hal ini dapat mendukung pengambilan keputusan serta meningkatkan kinerja lembaga di tingkat desa. Berdasarkan literatur yang ditemukan, pihak desa telah memiliki pemahaman mengenai konsep digital, namun masih diperlukan peningkatan kemampuan sumber daya manusia dalam mengoperasikan SIA.

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

Kata Kunci : Transformasi Digital, Sistem Informasi Akuntansi (SIA), Pengelolaan Keuangan Desa, Tujuan Pembangunan Berkelanjutan (TPB/SDGs).

1. INTRODUCTION

One of the action plans stated in the Sustainable Development Goals, namely the Sustainable Development Goals (SDGs), agreed by world leaders, is to encourage inclusive and sustainable economic growth and the availability of productive jobs (Pedersen, 2018). SDGs and inclusive economy in rural areas have a close relationship. SDGs such as SDG 1 (Without Poverty), SDG 8 (Decent Jobs and Economic Growth), and SDG 10 (Reducing Inequality) focus on improving public welfare and reducing socio-economic disparities (Kharas & McArthur, 2019).

Inclusive economy in rural areas, which involves the development of micro, small, and medium enterprises (UMKM) as well as infrastructure development, can contribute to the achievement of SDGs (Verma, 2019). Thus, rural areas can increase community income, increase awareness of the importance of environmental management, and increase community participation in the policy-making process. Thus, rural areas can become more inclusive, sustainable, and achieve SDGs (Sampetoding, et al., 2024).

In the era of digital transformation, the Accounting Information System (SIA) is increasingly needed to increase efficiency and precision in the management of company financial data (Gusherinsya & Samukri, 2020). SIA not only helps in collecting and processing financial data but also in producing financial statements that are important for managerial decision making. In the context of SDGs transformation, SIA can play a greater role in advancing sustainable development goals (Firmansyah, 2019). SDGs represents a global and national commitment to achieve public welfare while maintaining the environment. In achieving SDGs, of course SIA can help collect and process data related to environmental, social, and economic aspects, as well as produce reports that are used as a basis for decision-making to achieve SDGs (Pitrianti, et al., 2023).

In recent years, environmental issues have become a global concern. Increased transparency, policy development that overcomes environmental, social, and economic problems, as well as performance measurement and reporting, are important to achieve SDGs. SIA can help in collecting and processing environmental data and producing reports that are used for decision-making to achieve SDGs (Khoshnava, et al., 2019). Therefore, SIA can function as a more effective and efficient environmental monitoring tool in achieving SDGs.

In the implementation of SDGs, AIS can help collect and process data related to SDGs goals and produce reports that are used for decision making to achieve SDGs. AIS can help integrate data from various sources and produce reports that are used in decision making to achieve SDGs. As a consequence, SIA can play an important role as a very important tool in achieving SDGs.

LIBRARY REVIEW

Digital Transformation

Digital Transformation (DT) has important points which are connectivity, education, experience and Human Resources (Kraus, et al., 2021). The use of Information and Communication Technology (ICT) can realize connectivity in public services. ICT as part of integration in the Information System can be involved in various components of digital concepts that aim to increase efficiency, productivity and public services in the village.

Broadly speaking, Information System is related to organization, management and aspects of digital technology (Teubner & Stockhinger, 2020). In the organization there is a main element which is the people involved in the business process. In the management aspect, including the situation faced by the organization in making decisions, the result of this decision can be called data. Next to digital technology is a tool that is used to deal with changes in application. If described, the dimensions of the information system consist of aspects of infrastructure, data, people, processes, and applications.

Digital Transformation has a relationship with Information System collaboratively. Digital Transformation refers to a fundamental change in the way an organization is able to utilize technology

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

widely (Kutzner et al., 2018). Here the role of the Information System collaboratively is related to the existence of applications and the purpose of the application. Based on the distribution, Digital Transformation and Information System cannot be separated.

Accounting Information System

Accounting Information System (SIA) is a comprehensive framework consisting of various forms, records, and reports that aim to produce financial information needed by a company (Al-Delawi & Ramo, 2020)). This system includes information about income, expenses, customer data, employee information, and aspects of company taxation. Specific data such as sales orders and analysis reports, purchase request lists, invoices, inventory,

Payroll list, and balance sheet need to be included in this system. The purpose of SIA is to process financial and accounting data and produce financial statements that can be used by managers or stakeholders to make the right decisions.

The main function of the Accounting Information System is to provide financial statements as the basis for management decision making (Knauer, et al., 2020). In addition, SIA serves to establish adequate internal controls, ensuring that economic reports are prepared in accordance with procedures and regulations, thus providing valid and reliable results.

The Accounting Information System offers significant benefits in increasing efficiency and accuracy in managing company financial data. The SIA concept is considered to be able to make businesses in the village operate more effectively and efficiently, ensuring that all business activities are carried out efficiently and in harmony with the organization's goals.

2. RESEARCH METHOD

Research on Digital Transformation in various organizational contexts has become a topic that is often talked about nowadays. The development of Digital Transformation continues and the research plays an important role in understanding various concepts, challenges and opportunities related to digital change, which is no exception in the context of the Accounting Information System

(SIA) in the Village. This literature study aims to answer the following research question "What is the Impact of Digital Transformation on Accounting Information Systems in Indonesian Villages?"

The method used in this paper is Systematic Literature Review (SLR) from Barbara Kitchenham (Kitchenham, et al., 2009). SLR is done with several stages which can be seen in Figure 1. The keyword used for GS search is "Information System Accounting" AND "Digital Transformation" AND "Village" Library search is done on Google Scholar (GS) with the website https://scholar.google.com/ Until March 1, 2024 which can be seen in Table 1. Stages in making an election.

The literature is as follows:

1) Search for literature on the GS database that matches the relevance based on the suitability of the word The key to the initial screening of the last 5 years
2) Do literature elimination by choosing Journal and Conference (Seminar)
3) Read the abstract from every literature with the word Accounting Information System, then Done based on abstract relevance
4) Inclusion of the Criteria of 'Accounting', 'Information System', 'Digital', 'Village' and 'Finance' then choosing the literature that passes the evaluation stage
5) Read the literature in its entirety and assess the quality according to the context

Table 1. Journal results obtained

No	Code	Number of Journals
1	*Identification.*	212
2	*Screening*	131
3	*Eligible*	82
4	*Inclusion*	28
5	*Fix*	12

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

Source : Processed SLR data, 2024

After the literature is selected according to the inclusion and exclusion criteria, the next step is to assess each literature. The number of journals that are considered to have appropriate titles, abstracts, and keywords is 28 Journals. From the 28 journals, a re-selection was carried out which is likely to answer Research question. The final stage of the criteria obtained a total of 12 publications to be further explained.

3. RESULT AND DISCCUSSION

Research related to the topic of SIA and Digital Transformation reveals the obstacles, problems, and challenges faced by Villages in Indonesia. The majority of the research results obtained by the case study came from Bali. The results of the synthesis found that the difficulties arose because of regulations, policies that were not in accordance with the conditions of the village, standardization that was not understood by human resources in the village, village organizations, culture and education. Further information is described in this chapter in a narrative manner obtained from 18 publications.

Based on the findings of the literature (Ana, et al., 2022), it was found that SIA has a significant positive impact simultaneously on organizational performance. However, individually, the accounting information system does not have a significant impact on performance. However, the internal control system has a significant positive impact on the performance of employees at the Donomulyo District office. But user expertise and the sophistication of information technology have a positive effect on the effectiveness of SIA (Widiasih, et. al, 2022).

The effectiveness of SIA is able to increase transparency in financial management in BUMDes (Dewi & Kurniawan, 2018). Computerized SIA is more reliable than manual reporting, so that in the future management related to village funds can be done more accountable and transparently (Sumarsono & Purnomo, 2019). In the use of SIA, there needs to be training for employees in the village including the Village Credit Institution, this aims so that the institution in the village can survive in an increasingly competitive era (Yuliastuti & Putra, 2022). This is intended so that SIA can really be used effectively by employees according to their original purpose (Kusumaningish & Dharmadiaksa, 2019).

The participation of digital technology users and organizational culture has a positive and significant effect on SIA's performance (Semarajana & Kepramareni, 2022). In addition, there is also a research that reveals that there are still shortcomings regarding the understanding of the importance of SIA and financial reporting that aims to be more transparent (Srihastuti & Isnaiati, 2020). Village leaders must be careful to see the potential of employees (Sutapa & Pertama, 2020) to get training in the use of information technology in improving their performance (Rahayu, et al., 2022). The implementation of SIA itself can support the development of Ecotourism in Ubud Village, through information that can be generated and then used as decision-making material by Pekraman Padangtegal Village. SIA is able to provide effectiveness and more valid and transparent information.

SIA in villages in Indonesia can be started with the context of information technology changes and ongoing digital transformation in various sectors, including the government and village sectors. Along with the development of information and communication technology (ICT), the concept of digital village emerged which describes a village that uses digital technology to improve the quality of life of its residents and efficiency in resource management.

In the concept of digital village, the accounting information system plays an important role in managing finances and village assets efficiently and transparently. Traditionally, financial and accounting management in the village is often done manually with a process that is prone to errors and deviations. However, with the emergence of digital villages, there is an incentive to implement information technology to increase efficiency, accuracy, and transparency in village financial management. Good decision making at the village level requires access to accurate and real-time financial information.

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

SIA allows the village to record and track all financial transactions directly, providing fast and accurate updates to related parties. The effective result must be

Ensure transparency and accountability in their financial management. SIA in the village also allows the village to meet these demands by providing detailed and verified records of all financial transactions. Villages can increase the accessibility of financial information to the community. This allows greater participation from the community in the decision-making process and supervision of village financial management.

The implementation of SIA can increase the operational efficiency of the village by automating the process of recording, reporting, and financial analysis. This can reduce the time and costs associated with village financial management. Thus, the background of the accounting information system in the digital village reflects the change in the village financial management paradigm towards the utilization of information technology to achieve better efficiency, transparency, and accountability in the Digital Transformation era.

4. CONCLUSION

The conclusion from the SLR synthesis in answering research questions related to Digital Transformation in the

Accounting Information System (SIA) in the Village, especially in the Indonesian context, is as follows:

1) Research shows that a well-integrated Accounting Information System (SIA) and an effective Internal Control System (SPI) have a positive impact on government performance. The implementation of SIA helps in producing accurate and relevant financial information. The presence of SIA should increase transparency and accountability in government financial management.
2) The effectiveness of SIA in village credit institutions is influenced by several key factors. Adequate technology infrastructure, accurate and reliable data quality, human resource competence (HR) in the use of the system, strong management support, and adequate allocation of financial resources are the main factors that affect the effectiveness of SIA. When these factors are met, SIA can function as an effective tool in supporting decision making and improving the performance of village credit agencies.
3) Implementation of SIA in Village Owned Enterprises (BUMDes) can increase transparency in financial management. SIA enables accurate and detailed recording of all BUMDes financial transactions, enabling better monitoring by related parties such as shareholders and the public, and increasing financial management accountability. Thus, SIA is not only a tool to optimize internal performance, but also as a means to strengthen the relationship between BUMDes and external stakeholders. The importance of integration between SIA in improving village government performance, as well as factors that affect the effectiveness of SIA in village credit agencies (LPD) and BUMDes to achieve better transparency and accountability in financial management.

5. REFERENCES

Al-Delawi, A., & Ramo, W. (2020). The impact of accounting information system on performance management. *Polish Journal of Management Studies*.

Ana, O. N., Askandar, N. S., & Mahsuni, A. W. (2022). Pengaruh Sistem Informasi Akuntansi Dan Sistem Pengendalian Internal Terhadap Kinerja Pemerintahan (Studi Kasus Pada Desa Yang Terdapat Pada Kecamatan Donomulyo). *e_Jurnal Ilmiah Riset Akuntansi, 11*(7).

Dewi, K., & Kurniawan, P. (2018). Analisis Efektifitas Sistem Informasi Akuntansi Dalam Meningkatkan Transparansi Pengelolaan Keuangan Badan Usaha Milik Desa (Studi Pada Badan Usaha Milik Desa Mandala Giri Amertha Desa Tajun). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 26-37.

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

Firmansyah, I. (2019). The Role of Accountants in Achieving Sustainable Development Goals: Academics Perspective. *Jurnal Ilmiah Akuntansi dan Bisnis*, 242-250.

Gusherinsya, R., & Samukri, S. (2020). Pengaruh penerapan sistem informasi akuntansi terhadap kualitas laporan keuangan. *Jurnal Akuntansi, 9*(1), 58-68.

Kharas, H., & McArthur, J. (2019). *Building the SDG economy* (Vol. 131). Global Economy & Development.

Khoshnava, S., Rostami, R., Zin, R., Štreimikienė, D., Yousefpour, A., Strielkowski, W., & Mardani, A. (2019). Aligning the criteria of green economy (GE) and sustainable development goals (SDGs) to implement sustainable development. *Sustainability, 11*(17), 45-55.

Kitchenham, B., Brereton, O., Budgen, D., Turner, M., Bailey, J., & Linkman, S. (2009). Systematic literature reviews in software engineering–a systematic literature review. *Information and software technology, 51*(1), 7-15.

Knauer, T., Nikiforow, N., & Wagener, S. (2020). Determinants of information system quality and data quality in management accounting. *Journal of Management Control, 31*(1), 87-121.

Kraus, S., Jones, P., Kailer, N., Weinmann, A., Banegas, N., & Tierno, N. (2021). Digital transformation: An overview of the current state of the art of research. *Sage Open, 11*(3). Kusumaningish, N. W., & Dharmadiaksa. (2019). Faktor-faktor yang Memengaruhi Efektivitas Sistem Informasi Akuntansi Lembaga Perkreditan Desa se-Kecamatan Tegallalang. *E-Jurnal Akuntansi, 29*(1).

Kutzner, K., Schoormann, T., & Knackstedt, R. (2018). Digital Tranformation in Information Systems Research: A Taxonomy-based Approach to Structure the Field. *European Conference on Information Systems (ECIS)*.

Pedersen, C. S. (2018). The UN Sustainable Development Goals (SDGs) are a Great Gift to Business! *Procedia CIRP*, 21-24.

Pitrianti, S., Sampetoding, E. A., Purba, A. A., & Yulita, S. P. (2023). Literasi Digital Pada Masyarakat Desa. *Prosiding Seminar Nasional Teknologi dan Sistem Informasi, 3*(1), 43-49.

Rahayu, N. P., Adnantara, K. F., & Oktaviani, L. (2022). Pengaruh Kesesuaian Tugas, Pelatihan Dan Efektivitas Penerapan Sistem Informasi Akuntansi Terhadap Kinerja Karyawan Pada Lembaga Perkreditan Desa (Lpd) Pemakai Sistem Digital di Kabupaten Badung. *Journal Research of Accounting (JARAC), 4*(1), 1-18.

Sampetoding, E. A., & ER, M. (2023). Digital Transformation of Smart Village: A Systematic Literature Review. *CENTERIS–International Conference on ENTERprise Information Systems*.

Sampetoding, E. A., Sadno, M., Siddik, A., Rusdi, E. S., Mesra, H., & Gormantara, J. (2024). Sosialisasi Konsep Smart Village Berdasarkan SDGs. *Compromise Journal: Community Proffesional Service Journal, 2*(1), 1-10.

Semarajana, I. P., & Kepramareni, P. (2022). Pengaruh Kemampuan Pemakai Teknologi Informasi, Pemanfaatan Teknologi Informasi, Partisipasi Pemakai Teknologi Informasi Dan Budaya Organisasi Terhadap Kinerja Sistem Informasi Akuntansi (Sia) Pada Lembaga Perkreditan Desa (LPD) Kecamatan Sukawati. *Kumpulan Hasil Riset Mahasiswa Akuntansi (Kharisma), 4*(2), 387-396.

Srihastuti, E., & Isnaiati, S. (2020). Pengaruh Sistem Informasi Akuntansi (SIA) Terhadap Efektifitas Pelaporan Akuntansi UMKM Di Desa Banyuanyar. *Mbia, 19*(3), 355-362.

Sumarsono, E., & Purnomo, M. E. (2019). Efektivitas pengelolaan keuangan desa dengan penerapan sistem dan prosedur akuntansi dana desa. *Solusi, 17*(2).

Sutapa, I. N., & Pertama, I. G. (2020). Efektifitas Sistem Informasi Akuntansi Dan Manajemen Dalam Pengembangan Ekowisata Monkey Forest Di Desa Adat Padang Tegal. *Warmadewa Management and Business Journal (WMBJ), 2*(1), 10-16.

Teubner, R., & Stockhinger, J. (2020). Literature review: Understanding information systems strategy in the digital age. *The Journal of Strategic Information Systems, 29*(4).

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
https://e-jurnal.jurnalcenter.com/index.php/micjo
Email: admin@jurnalcenter.com

Verma, T. L. (2019). Role Of Micro, Small And Medium Enterprises (MSMES) In Achieving Sustainable Development Goals. Retrieved from Verma, Toran Lal, Role of Micro, Small And Medium Enterprises (MSMEs) In Achieving Sustainable Development Goals (April 1, 2019). Available at SSRN: https://ssrn.com/abstract=3669470

Widiasih, N. A., Suryandari, N. N., & Putra, G. (2022). Faktor Penentu Efektivitas Sistem Informasi Akuntansi Pada Lembaga Perkreditan Desa (LPD) Se-Kecamatan Tabanan. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA), 4*(3), 88-99.

Yuliastuti, I., & Putra, I. (2022). Efektivitas Sistem Informasi Akuntansi Lembaga Perkreditan Desa di Kecamatan Kediri. *ARBITRASE: Journal of Economics and Accounting, 3*(1), 14-20.