IMPLEMENTATION OF AN ACCOUNTING INFORMATION SYSTEM USING A WEBSITE TO SUPPORT THE PERFORMANCE OF THE PALASARI VILLAGE GOVERNMENT, UJUNG JAYA DISTRICT, SUMEDANG REGENCY

D W FIRDAUS

Program Studi Komputerisasi Akuntansi
Universitas Komputer Indonesia
Jl. Dipati Ukur No. 112-116, Bandung 40132
e-mail: dony.waluya.firdaus@email.unikom.ac.id

ABSTRACT

The purpose of this Community Service in Palasari Village, Ujung Jaya District, Sumedang Regency is the implementation of a web-based accounting information system. The assistance of the Palasari village community uses two schemes in the implementation of the accounting information system, namely the first scheme for general WEB introduction and the second scheme for WEB maintenance. The methodology uses a descriptive approach, surveys, interviews, and implementation of a web-based accounting information system using a content management system. The assistance of the Palasari village community in the implementation of a web-based accounting information system was carried out by video conferencing using zoom media. Based on the results of the questionnaire, community service was considered quite good and village officials needed continuous training.

Key words: *Accounting Information System, Web, And Descriptive Approach*

INTRODUCTION

The village is an autonomous region that can determine and make policies independently, starting with the election of village head candidates, allocating village budget funds to making policies made with village regulations. Autonomy is a way to improve the region itself, from public services to natural resources in the village itself, and to how to manage village finances that are accountable and transparent following predetermined regulations and standards [1].

Village autonomy can make plans for the realization of the village expenditure budget, whose implementation has been regulated in established regulations and standards so that village financial management can be accounted for, villages must be able to apply accountable and transparent principles in their management [2].

Accounting information systems in government can improve the information that is accurate, reliable, accountable, and transparent so that financial management can be accounted for [3].

Accountable allocation of village funds is one component of performance in public services in accordance with Undang-undang Nomor 6 Tahun 2014 [4].

Village financial management can use the village financial system application (SISKEUDES) for free, government efforts to integrate the financial system, and transparency in the management of village funds. Meanwhile, in introducing the village's potential, you can use the media website, with the village website can help and introduce the

potential of the village so that it can attract investment in the village and can improve the welfare of the village community [5].

Palasaari Village is located in Ujungjaya District, Sumedang Regency which is directly adjacent to Majalengka District. Community Service in Palasari Village efforts to support and introduce website media. Website as a medium for transparency in village financial management, with information on the website of the village government's efforts in being accountable for village financial management, the use of the website can also be used as a medium in introducing village potential to attract investment in Palasari village.

METHOD OF IMPLEMENTATION

The descriptive approach is research that is carried out intensively, in detail, and in-depth on an organism (individual), institution, or certain phenomenon with a narrow area or subject [6]. The method used in community service is a descriptive approach to describe the actual situation in the Palasari Village Government, Ujung Jaya District, Sumedang Regency [7].

Implementation methods and expected results:
1. Survey and Interview: a form to determine conditions in the field;
2. Training and Workshop is an implementation of data and activities that have been carried out previously, namely surveys and interviews;
3. Evaluation, is a predetermined measure to measure the success of WEB Village Implementation in Palasari Village Community Service Activities.

Interviews were conducted with one of the village officials, namely the village secretary, to find out the circumstances and needs of the Palasari Village Government, Ujung Jaya District, Sumedang Regency. Based on the results of interviews, it was found that the village government does not yet have a website to introduce their village, financial transparency that has been managed by the village, and others. Based on the results of

these interviews, we conducted a direct survey to the Palasari village office to see firsthand the actual situation, especially the computer equipment used and one of the sources of problems, namely unstable network connections and human resources that require training.

Table 1.1 shows the scheme in Community Service in Palasari Village, Ujung Jaya District, Sumedang Regency. The first scheme is an introduction to the WEB in general and the second scheme is WEB maintenance

Table 1.1 Scheme in Community Service in Palasari Village

No	Transfer of Science and Technology	Method of Implementation
1.	General introduction WEB	Video conference using the zoom media.
2.	WEB Maintenance	Video conference using the zoom media.

Indonesia is facing a coronavirus disease (COVID-19) outbreak, in table 1.2 shows the implementation of community service in Palasari Village, Ujung Jaya District, Sumedang Regency via video conference using zoom media.

Table 1.2 Implementation of Mentoring

No	Implementation of Activities	Scheme
1.	25 August 2020, Tuesday. 9:00 a.m. to 11:00 a.m.	General introduction WEB
2.	26 August 2020, Wednesday. 9:00 a.m. to 11:00 a.m.	WEB Maintenance

Figure 2.1 and Figure 2.2 show the location of the Palasari Village Head Office, Palasari Village Street No. 6, Ujung Jaya District, Sumedang Regency 45383.
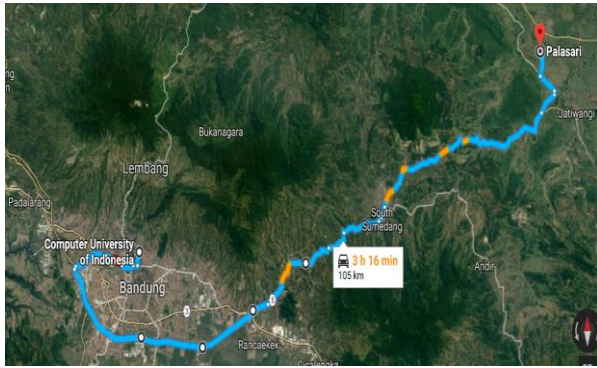
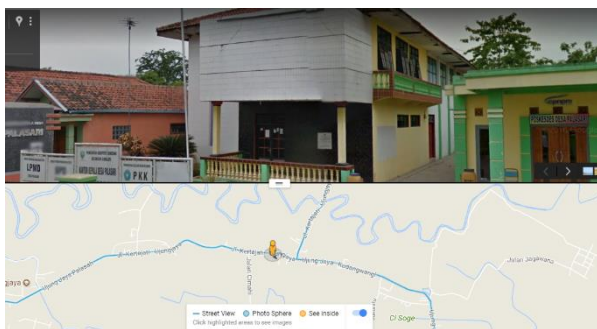Figure 2.1 Location Map of Palasari Village, Ujung Jaya District, Sumedang Regency

Figure 2.2 Location of the Palasari Village Office

RESULTS AND DISCUSSION

As a result of the coronavirus disease (COVID-19) outbreak, implementation to the community is not possible at the Palasari Village Office, Ujung Jaya District, Sumedang Regency. By considering this, the implementation of community service in Palasari Village, Ujung Jaya District, Sumedang Regency, through video conference using zoom media.

The implementation of this service to the people of Palasari Village was attended by seven (people) consisting of the Village Secretary (SEKDES), the Head of Planning Affairs, the Head of Finance, the Head of Welfare, the Head of Services, the Head of Administration and General Affairs and Service Assistance This counseling was conducted with students of the Accounting Computerized Study Program.

Table 1.3 shows the participants who participated in the service Palasari Village, Ujung Jaya District, Sumedang Regency, all of whom were village officials.

Table 1.3 Participants

No	Name	Position
1	Ikin Hasan Sadikin	Village Secretary
2	O Maman Kusmana	Head of Planning Affairs
3	Elah Julaeha	Head of Financial Affairs
4	Deni Ruswandi	Head of Welfare Section
5	Darma Prasetia	Head of Service Section
6	Ropi Prahendra	Head of Administration and General Affairs
7	Darma Prasetia	Head of Service Section
8	Robi Maulana M., S.E., M.M.	BUMDes Secretary

The following is the documentation during the community service outreach in Palasari Village, Ujung Jaya District, Sumedang Regency

Figure 2.3 is a layer of Community Service activities carried out by the team.

Figure 2.3 Community Service Flayer

Figure 2.4 shows the implementation of community service outreach in Palasari Village through video conferences using zoom media.

Figure 2.4 Community Service Conference Video

Figure 2.5 shows the implementation of community service in Palasari Village, Ujung Jaya District, Sumedang Regency on August 25, 2020, Wednesday via video conference using media zoom, with a general WEB introduction scheme with the following details:

1. Introduction to Accounting Information Systems
2. Introduction to the Financial Accounting Cycle
3. Introduction to the Village Financial System
4. Introduction to Village Websites
5. Village Website Functions
6. Village Website Dummy
7. Static Web and Dynamic Web
8. Hosting and Domains
9. Development of Village Website

Figure 2.5 Schema of General introduction WEB

Figure 2.6 shows the implementation of community service in Palasari Village, Ujung Jaya District, Sumedang Regency on August 26, 2020, Thursday via video conference using media zoom, with the WEB Maintenance scheme use a content management system on WordPress, with details of the activities as follows:

1. Introduction to the menus of the Palasari Village Website
2. Introduction to the Palasari Village Web Dashboard
3. How to set categories on the Web
4. How to post news on the Web
5. How to set up pages on the Web
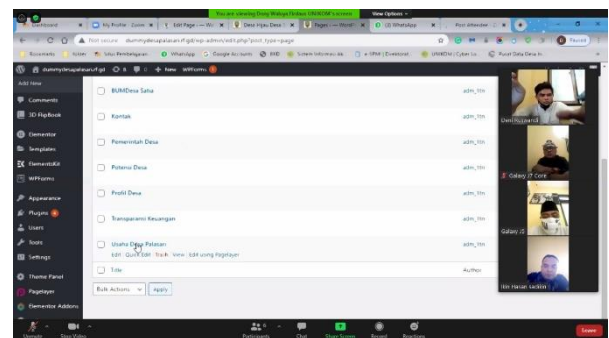6. How to set the appearance on the Web

Figure 2.6 Schema of WEB Maintenance

Figure 2.7 and Figure 2.8 shows the results of the questionnaire, are :

1. The quality of the audio (voice) is considered good and good enough by the respondents.
2. The visual quality (text and images) was considered quite good by the respondents.
3. Delivery of material was considered good and good enough by the respondents.
4. The question and answer session was considered quite good by the respondents.
5. As many as 7 respondents considered that the counseling could be held again in other events/activities.
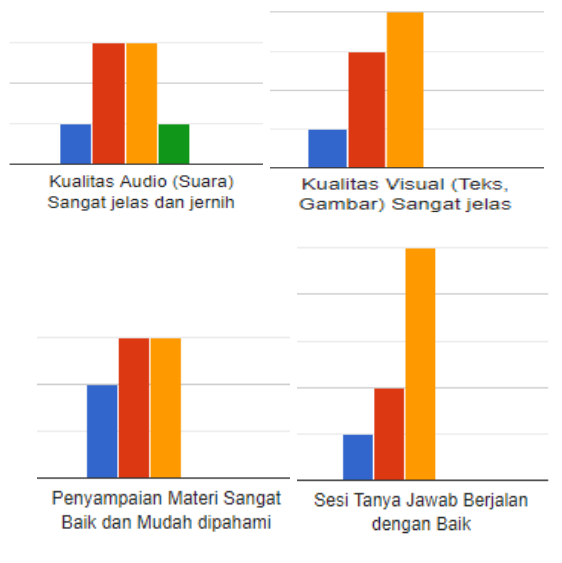6. Respondents respond if the implementation is carried out offline.
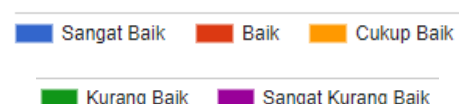
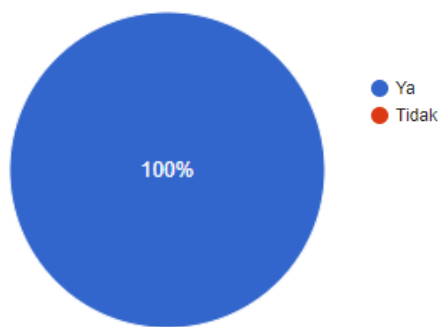Figure 2.7 Questionnaire Results Based On Questions

Figure 2.8 Questionnaire Results Of Continuous Accompaniment

CONCLUSION

The implementation of WEB Desa with Community Service activities in Palasari Village, Ujung Jaya District, Sumedang Regency using survey, interview, online and evaluation methods can help the Village in informing Palasari Village activities, such as information on the use of Palasari Village budgets, Pelasari Village activities, Palasari Village tourism potential and other information that can have a positive impact on Palasari Village.

As feedback and evaluation, we gave questionnaires to the participants to provide responses to outreach activities carried out online using the zoom media in Palasari Village, Ujung Jaya District, Sumedang Regency. The evaluation is as follows:

1. The quality of the audio (voice) is considered good and good enough by the respondents.
2. The visual quality (text and images) was considered quite good by the respondents.
3. Delivery of material was considered good and good enough by the respondents.
4. The question and answer session was considered quite good by the respondents.
5. As many as 7 respondents considered that the counseling could be held again in other events/activities.
6. Respondents respond if the implementation is carried out offline.

Based on the results of the evaluation and good responses as well as good responses in community service education.

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