

# THE ROLE OF THE HEAD OF FINANCIAL AFFAIRS IN THE MANAGEMENT OF THE VILLAGE FINANCIAL SYSTEM IN BUNGA VILLAGE, BONE RAYA DISTRICT, BONE BOLANGO REGENCY

Agrista Tueno<sup>1)</sup>, Darman<sup>2)</sup>, Harsono Ahmad<sup>3)</sup>

<sup>1,2,3)</sup>Universitas Bina Mandiri Gorontalo

E-mail: [agristatueno379@gmail.com](mailto:agristatueno379@gmail.com), [darman@ubmg.ac.id](mailto:darman@ubmg.ac.id), [harsonoahmad572@gmail.com](mailto:harsonoahmad572@gmail.com)

## ABSTRACT

The implementation of digital financial systems is a critical determinant for enhancing local accountability, yet it is often constrained by structural, technical, and human resource gaps within village administrations. This study aims to determine and analyze: (1) how the Head of the Financial Division (*Kaur Keuangan*) executes their treasury roles and functions within the Village Financial System (*SISKEUDES*) framework, and (2) the technical, competence-based, and coordination challenges encountered during its execution. Conducted in Bunga Village, Bone Raya Sub-district, Bone Bolango Regency, this study adopted a qualitative descriptive design. Data were collected through field observations, passive documentation, and semi-structured, in-depth interviews using a purposive sampling technique with two key informants: the Head of Bunga Village (as the PKPKD) and the Village Secretary (as the PKPD coordinator). The gathered data were evaluated using the interactive analysis model of Miles, Huberman, and Saldaña, and validated through source and technical triangulation. The results indicate that: (1) the Head of the Financial Division acts as the strategic primary operator of *SISKEUDES*, successfully transforming manual bookkeeping into an orderly, systematic practice by integrating datasets across seven critical fiscal phases from planning to reporting; (2) the execution remains suboptimal due to a multi-dimensional bottleneck consisting of a lack of Task-Technology Fit (TTF) caused by software errors as a technical barrier, low digital literacy without regular capacity building as a competence barrier, and delayed submissions of expenditure plans (*SPP*) by section heads (*Kasi*) as a horizontal coordination barrier; and (3) overcoming this highly inefficient operational loop requires an integrated governance framework where the Village Head strictly enforces data deadlines on activity managers, backed by the continuous oversight of the Village Secretary to secure a transparent digital financial ecosystem.

**Keywords :** Treasury Function, SISKEUDES, Task-Technology Fit, Technical Barriers, Coordination Delays, Village Governance.

## INTRODUCTION

Transparent, efficient, and accountable financial management serves as the cornerstone for establishing good governance at the local level and supporting sustainable rural development. As substantial budget allocations are channeled directly to villages, transparency becomes a crucial mechanism to mitigate the risks of fraud and corruption, while minimizing information asymmetry between village governments and local communities [1]. The implementation of robust internal control systems has been proven to prevent the misuse of funds and safeguard the integrity of village finances

(Kusumo & Achmad, 2022; Oktafiyanti & Auliyah, 2024). Furthermore, transparency plays a vital mediating role in connecting institutional leadership to enhanced public accountability [1]. Therefore, strengthening financial accountability is no longer merely a regulatory compliance obligation, but an absolute prerequisite for effectively meeting the needs and aspirations of the community.

From a regulatory perspective, village governance in Indonesia is strictly governed by Village Law No. 6 of 2014 and Ministry of Home Affairs Regulation (Permendagri) No. 20 of 2018, which structures the Village Financial Management Technical Team

Submit: October 05<sup>th</sup>, 2024

Accepted: Mei 18<sup>th</sup>, 2026

Published: June 15<sup>th</sup>, 2026

Journal of Economic, Business and Administration (JEBA) E-ISSN: 2746-1688

(PPKD). Within this framework, the Head of the Financial Division (*Kaur Keuangan*) holds a pivotal treasury function. Based on these statutory guidelines, the financial head is fully responsible for compiling the Village Cash Flow Plan (RAK), managing revenues and expenditures, and maintaining accurate bookkeeping to ensure compliance with financial regulations. To optimize this role, the government implemented the Village Financial System (*SISKEUDES*), a technology-based application designed to foster openness and establish a highly accountable working environment for sustainable local public services.

Although regulations explicitly define the ideal duties and functions of the financial head, a significant gap persists between theoretical mandates and empirical reality on the ground. Most prior studies have predominantly focused on the general efficacy of the *SISKEUDES* application or the external oversight exercised by the Village Consultative Body (BPD) [4]. However, minimal scholarly attention has been dedicated to analyzing the direct intersection between the practical treasury capabilities of the financial head and the operationalization of *SISKEUDES* across the complete fiscal cycle. Existing literature rarely integrates the internal dynamics of village apparatuses at a micro-level such as the specific operational realities in Bunga Village when navigating technology-fit issues and human resource competencies [5]. This gap in the literature establishes the urgency for the present study.

The primary problem hindering the implementation of this system involves

various barriers that decrease user satisfaction and trigger software errors due to a lack of task-technology fit within *SISKEUDES* [5]. This issue is exacerbated by limitations in human resource competence, weak internal oversight, and lingering corruption risks due to underdeveloped governance structures [4]. In Bunga Village, a practical problem arises regarding how the financial head assimilates their administrative duties into the operational cycle of *SISKEUDES*. This includes balancing budget planning, fund collection, fund use planning, cash management, financial reporting, monitoring accountability, and stakeholder consultation, without causing operational inefficiencies or regulatory non-compliance.

Based on the aforementioned problems, this study aims to comprehensively analyze the role of the Head of the Financial Division in managing the Village Financial System (*SISKEUDES*) in Bunga Village. Specifically, this research intends to identify how the financial head executes treasury functions spanning budget planning, fund collection, expenditure planning, fund management, and financial reporting through the *SISKEUDES* platform. Additionally, this study aims to map out the technical and human resource challenges encountered during system execution and formulate strategic recommendations to foster a healthy, transparent, and accountable rural financial management environment.

To achieve these objectives, the research questions for this study are formulated as follows:

1. How does the Head of the Financial Division execute their treasury roles and functions within the Village Financial System (*SISKEUDES*) framework in Bunga Village, specifically across budget planning, fund collection, expenditure planning, fund management, financial reporting, monitoring accountability, and stakeholder consultation?
2. What technical, competence-based, and coordination challenges does the Head of the Financial Division face when implementing *SISKEUDES* in Bunga Village?

## RESEARCH METHODS

### Research Approach and Design

This study employs a qualitative approach with a descriptive research design. Qualitative research aims to comprehensively understand the phenomena experienced by research subjects such as perceptions, behaviors, motivations, and actions—in an in-depth manner within a specific, natural context [6]. By using a descriptive design, this study does not test hypotheses but rather describes, interprets, and illustrates the empirical realities regarding the role of the Head of the Financial Division in managing the Village Financial System (*SISKEUDES*) in Bunga Village.

### Informants and Selection Criteria

Informants in this study serve as the primary sources to gather deep and accurate information. Informants were selected using a purposive sampling technique based on specific criteria to ensure data validity. The selection criteria include:

1. Institutional Authority: Individuals who hold structural positions within the Bunga Village government and possess the legal authority over village financial management.
2. Direct Involvement: Individuals who directly coordinate, supervise, or interact with the Head of the Financial Division in the execution of *SISKEUDES*.
3. Data Richness: Individuals capable of providing comprehensive and credible secondary or primary insights into the village's fiscal cycle.

Based on these criteria, the informants involved in this research are presented in Table 2.1:

**Table 2.1: List of Research Informants**

No.	Name	Position	Role in Financial Oversight
1.	Yasin H. Nusa	Head of Bunga Village	Village Financial Management Power Holder (PKPKD)
2.	Ferianto Manopo, S.P.	Village Secretary	Coordinator of Village Financial Management (PPKD)
<b>Total</b>		<b>2 People</b>	

### Data Collection Techniques

Data collection was carried out directly by the researcher as the primary instrument through three qualitative techniques:

1. In-Depth Interviews: Semi-structured interviews were conducted with the informants to explore budget planning, fund collection, fund management, reporting, and implementation challenges of *SISKEUDES*.

2. Observation: Passive observation was utilized to observe the administrative workflows, bookkeeping habits, and coordination activities within the Bunga Village office.
3. Documentation: Gathering official documents, including Village Head Decrees, the Village Budget (APBDes), Cash Flow Plans (RAK), and *SISKEUDES* budget realization reports as concrete research evidence.

### **Data Validity (Triangulation)**

To ensure the trustworthiness, credibility, and validity of the qualitative data, this study applied source triangulation and technical triangulation.

1. *Source triangulation* was achieved by cross-checking and comparing interview statements between the Village Head (as the PKPKD) and the Village Secretary (as the PPKD coordinator).
2. *Technical triangulation* was conducted by verifying the verbal data obtained from interviews against observational notes and physical evidence found in the village financial documentation.

### **Data Analysis Techniques**

Data analysis was conducted inductively following the interactive model proposed by Miles, Huberman, and Saldaña (2014) [7]. This analysis is an ongoing process that begins during data collection and continues until the report is finalized. The analysis consists of three concurrent flows of activity:

1. Data Condensation: The process of selecting, focusing, simplifying, abstracting, and transforming raw data from field notes and interview transcripts.

Data that does not contribute to answering the research questions regarding *SISKEUDES* management is filtered out.

2. Data Display: Organizing and assembling the condensed information into structured matrices, charts, and descriptive narrative text, allowing the researcher to see patterns and relationships in the financial head's performance.
3. Conclusion Drawing and Verification: Interpreting the displayed data to find meanings, patterns, and explanations. Initial conclusions are verified repeatedly against field evidence and triangulation results to ensure accuracy and avoid researcher bias.

### **Research Procedures**

The systematic procedures of this research were executed through the following four phases:

1. Pre-Field Phase: Designing the research proposal, formulating research questions, obtaining legal research permits for Bunga Village, and designing interview guides.
2. Field Work Phase: Entering the Bunga Village setting, establishing rapport with village apparatuses, conducting observations, conducting in-depth interviews, and gathering financial documentation.
3. Data Analysis Phase: Transcribing interviews, coding the data, applying Miles and Huberman's reduction and display techniques, and validating findings through triangulation.
4. Reporting Phase: Drafting the final descriptive research paper, verifying

conclusions with stakeholders, and compiling the final scientific report.

## RESEARCH RESULT

This section presents the empirical findings gathered from field research conducted in Bunga Village, Bone Raya Sub-district, Bone Bolango Regency. Data were obtained through primary in-depth interviews with two key informants who represent the core leadership of the village financial management team:

1. Informant YN (The Head of Bunga Village / *Kepala Desa*)
2. Informant FM (The Village Secretary of Bunga / *Sekretaris Desa*)

### Execution of Treasury Roles and Functions within the SISKEUDES Framework

The first objective of this study was to identify how the Head of the Financial Division (*Kau r Keuangan*) executes their treasury roles and functions within the Village Financial System (*SISKEUDES*) framework in Bunga Village. Based on the interviews and documentary analysis, the financial head acts as the main operator of the *SISKEUDES* application, covering seven crucial fiscal phases: budget planning, fund collection, expenditure planning, fund management, financial reporting, monitoring accountability, and stakeholder consultation.

The Village Secretary, Informant FM, highlighted that the implementation of *SISKEUDES* has forced the financial head's workflow to become significantly more structured, transparent, and accountable. He stated:

*"With transparency and accountability enhanced through Siskeudes, the role of the head of financial affairs in managing the village financial system becomes more open and accountable. This creates a healthier environment for sustainable development and public services at the local level." ~ (FM, Village Secretary, 2024)*

This indicates that the integration of *SISKEUDES* into the village treasury function serves as a strong technological framework. It forces the financial head to administer income and expenditures in a verifiable digital ledger, directly supporting local public service efficiency.

### Primary Technical, Competence-Based, and Coordination Challenges

Despite the systematic framework provided by the system, the research found that *SISKEUDES* implementation in Bunga Village remains suboptimal due to a combination of technical, competence-based, and coordination barriers.

The primary practical problem involves system interface barriers and limited human resource capabilities. Informant FM noted that the application often encounters errors because the software design does not always align seamlessly with the daily administrative capacities of the user. He explained:

*"Errors in financial system applications and a lack of user satisfaction due to inadequate technology-fit tasks have been reported. The village financial system requires a specific level of competence that our*

*financial managers are still struggling to adapt to." ~ (FM, Village Secretary, 2024)*

On an operational level, the financial head cannot work in isolation. The treasury function heavily depends on the speed and compliance of other village apparatuses. The Village Head, Informant YN, explicitly identified the coordination gap between the financial head and the section heads (*Kasi*) who act as activity managers:

*"The head of financial affairs is responsible for performing administration which includes receiving, storing, depositing, paying, and compiling the Village Cash Flow Plan (RAK). However, bottlenecks occur when activity managers delay their expenditure plans, making it difficult for the financial head to update Siskeudes in a timely manner." ~ (YN, Village Head, 2024)*

### **Synthesis of Roles and Collaboration to Overcome Barriers**

To bridge the gap between technical limitations and regulatory mandates, the research evaluated how the formal duties of the village leaders intersect within the Pelaksana Pengelolaan Keuangan Desa (PPKD) structure to optimize *SISKEUDES*.

As the Village Financial Management Power Holder (*PKPKD*), Informant YN possesses the formal authority to establish budget policies and approve financial plans. Concurrently, Informant FM, as the PPKD coordinator, is responsible for leading the preparation of the draft Village Budget (*APBDes*).

The data suggests that overcoming *SISKEUDES* operational bottlenecks requires rigid synchronization between these three actors. The Village Head must use his authority to enforce strict data submission deadlines on section heads. Meanwhile, the Village Secretary must provide continuous administrative oversight. By aligning the financial head's treasury execution with strong internal oversight from the Secretary and firm policy enforcement from the Village Head, Bunga Village can eliminate data-input backlogs, reduce application errors, and establish a highly secure and sustainable digital financial ecosystem.

### **DISCUSSION**

#### **Optimization of Treasury Roles and Functions within the *SISKEUDES* Framework**

The empirical findings from Bunga Village demonstrate that the Head of the Financial Division (*Kaur Keuangan*) plays a highly strategic role as the primary operator of the *Siskeudes* platform. This digital integration has successfully transformed traditional, manual bookkeeping into an orderly, disciplined, and systematic accounting practice. In day-to-day operations, the financial head is responsible for executing the core treasury functions, which include administering village revenues, managing expenditures, and automating general ledgers. This operational reality directly aligns with the mandates of *Ministry of Home Affairs Regulation No. 20 of 2018*, proving that the digitalization of village finances serves as a

formal structural anchor for local administrators.

This transformation in Bunga Village is strongly supported by the research of Fatimah et al. [8]. Their studies emphasize that the *Siskeudes* application acts as a critical vehicle for upgrading basic rural financial administration to comply with formal government accounting principles. By shifting from paper-based logs to a centralized digital database, the software provides a rigid framework that prevents unauthorized manual changes to the budget. Consequently, the financial head's role evolves from a simple record-keeper into a vital data integrator who ensures that every rupiah spent is mathematically and regulatory aligned with the approved village budget.

Furthermore, the implementation of *Siskeudes* in Bunga Village has significantly enhanced internal transparency. When Informant FM (the Village Secretary) noted that the system creates a "healthier and more accountable environment," it validates the theoretical models proposed by Syamsul et al. and Usman & Sundari [1][9]. They argue that technology-driven openness reduces information asymmetry within local institutions. When financial records are digitized and easily generated, it limits the opportunities for administrative malpractice. In this context, the financial head acts as the first line of defense against financial mismanagement by ensuring all records remain verifiable.

The field data also reveals that *Siskeudes* automates the reporting phase, allowing the financial head to generate monthly, quarterly,

and semester budget realization reports with greater speed. This technological capability fosters external accountability, which builds community trust and supports sustainable local governance, as highlighted by Yap et al. and Ariyanto et al. [10][11]. A reliable financial information system allows the village government to present accurate data to both the regional inspectorate and the local community. This efficiency shows that when the financial head optimizes the system's reporting modules, it enhances the overall credibility of the village administration.

However, a critical synthesis of the findings in Bunga Village indicates that the success of this treasury function is not isolated to the software's capabilities alone. While *Siskeudes* provides an excellent platform for financial discipline, its real-world performance depends heavily on the internal coordination network of the village apparatus. The financial head cannot achieve absolute transparency if they operate in an administrative silo. Therefore, while the treasury role has been successfully modernized by *Siskeudes*, its ultimate optimization requires continuous alignment with the supervisory duties of the Village Secretary and the policy enforcement of the Village Head.

### **Analytical Synthesis of Technical, Competence-Based, and Coordination Challenges**

Despite the structural advantages provided by *Siskeudes*, the empirical findings in Bunga Village reveal a multi-dimensional bottleneck that hinders its ideal execution. The research demonstrates that the Head of the

Financial Division does not operate in a friction-free environment; rather, they face overlapping obstacles that disrupt the smooth flow of the village fiscal cycle. These implementation challenges can be systematically categorized into three distinct yet reinforcing dimensions: technical limitations, human resource competence gaps, and internal administrative coordination delays.

The first critical barrier emerges from the technical mismatch within the software operation itself, commonly referred to as a lack of Task-Technology Fit (TTF). Informant FM (the Village Secretary) explicitly noted that frequent application errors and system instability heavily disrupt daily transaction logging and lower user satisfaction. This field reality is strongly corroborated by Mahmud et al. and Respati et al., who argue that the net benefits of any digital information system drop significantly when the software's operational complexity outpaces or misaligns with the user's daily working conditions [12][5]. Technical bugs turn what should be an efficient tool into an administrative burden.

This technical friction is further intensified by the second barrier: a significant gap in human resource competence and digital literacy. In Bunga Village, the financial head is forced to navigate a rapidly evolving digital system without receiving regular, intensive, or hands-on training clinics. This finding mirrors the warnings of Tuanaya & Wance and Bawono et al., who observe that rural digital transformations often stall because higher authorities mandate e-government updates without providing sufficient local capacity

building [13][14]. Consequently, the financial head must rely on slow, cautious manual cross-checking before entering data, which drastically slows down the pace of fund management.

Beyond software and skill limitations, the research highlights a unique third barrier that stems from internal horizontal coordination delays. As stated by Informant YN (the Village Head), the primary operational bottleneck often originates outside the financial head's desk, specifically from section heads (*Kasi*) who delay submitting their Payment Request Scripts (*SPP*) and physical receipts. This internal synchronization failure directly validates the concerns of Yap et al., who state that village financial governance collapses when internal reporting lines are loose [10]. When activity managers delay their data, the financial head cannot update *Siskeudes* in real-time, creating a severe administrative backlog.

When these three dimensions intersect, they create a highly inefficient "operational loop" that threatens the village's public accountability. Poor internet connectivity and technical bugs slow down a financial head who already struggles with limited digital literacy, while delayed reports from section heads force a massive rush of data entry right before strict audit deadlines. This pattern of rushed bookkeeping at the end of the fiscal period increases the village's vulnerability to administrative errors and non-compliance.

## CONCLUSION

Based on the empirical findings and discussion regarding the role of the Head of

the Financial Division in managing the Village Financial System (*SISKEUDES*) in Bunga Village, the following conclusions are drawn:

1. The Head of the Financial Division successfully optimizes their regulatory treasury roles and functions by acting as the main engine of the *SISKEUDES* platform. The system provides a rigid structural framework that upgrades traditional rural financial administration into an orderly, disciplined, and standardized practice complying with *Ministry of Home Affairs Regulation No. 20 of 2018*. This digital integration minimizes information asymmetry, automates ledger reporting, and acts as a strong internal control mechanism to support local public service accountability and build community trust.
2. The actual operationalization of *SISKEUDES* on the ground faces severe friction due to three reinforcing challenges. Technically, a lack of Task-Technology Fit (TTF) caused by recurring application errors lowers user satisfaction. This is compounded by human resource competence gaps stemming from limited local digital literacy and a shortage of regular technical training. Structurally, horizontal coordination delays occur because section heads (*Kasi*) frequently postpone the submission of expenditure plans (*SPP*). This creates a critical administrative backlog, forcing a rushed entry of financial data right before audit deadlines.
3. Resolving the *SISKEUDES* bottlenecks in Bunga Village requires shifting away from

viewing it as a standalone software problem and addressing it as a broader coordination crisis. Achieving absolute transparency requires a synchronized, multi-actor framework where the Village Head enforces strict regulatory deadlines on section heads, the Village Secretary maintains active internal oversight, and the regional government provides targeted capacity building for the financial head.

## REFERENCE

- [1] N. Syamsul, N. Nurlailah, and N. Nurhadi, "From transparency to accountability: Determinants of village financial governance," *Multidiscip. Sci. J.*, vol. 8, no. 9, 2026, doi: 10.31893/multiscience.2026575.
- [2] W. K. Kusumo and T. Achmad, "Effectiveness of Internal Control System as Early Detection Tool in Fraud Prevention of Village Fund Management," *Rev. Econ. Financ.*, vol. 20, pp. 119–123, 2022, doi: 10.55365/1923.X2022.20.12.
- [3] A. N. T. Oktafiyanti and R. Auliyah, "Evaluation of Internal Control of Village Fund as Fraud Prevention (Study on the Village of Branta Tinggi)," *Pakistan J. Life Soc. Sci.*, vol. 22, no. 2, pp. 9358–9364, 2024, doi: 10.57239/PJLSS-2024-22.2.00708.
- [4] D. K. Sugiharti, Z. Muttaqin, and R. H. Ramadhani, "The Supervision of Village Fund Management to Prevent Corruption," *Padjadjaran J. Ilmu Huk.*, vol. 8, no. 3, pp. 356–378, 2021, doi: 10.22304/pjih.v8n3.a3.
- [5] D. K. Respati, A. M. Musyaffi, C. W. Wolor, H. Khaerunnisa, D. A. P. Sari, and M. I. Amal, "Is The Village Financial System Appropriate For The

- Village Government? The Role Of Task Technology-Fit,” *J. Manag. Inf. Decis. Sci.*, vol. 24, no. 4, pp. 1–9, 2021, [Online]. Available: <https://www.scopus.com/inward/record.uri?eid=2-s2.0-85118511689&partnerID=40&md5=27a7ef4191dd5b4fb0f8e60710728fa7>
- [6] L. Moleong, *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya, 2021.
- [7] M. B. Miles, A. M. Huberman, and J. Saldana, *Qualitative Data Analysis: A Methods Sourcebook, 3rd edition*. SAGE Publication: SAGE Publication, 2014.
- [8] S. Fatimah, D. E. Sari, N. L. Ahmad, I. F. Puspitasari, and A. Faradila, “SISKEUDES Application: Transforming Financial Administration in Indonesian Villages,” in *AIP Conference Proceedings*, I. N. and S. Y., Eds., Accounting Education Study Program, Faculty Teacher Training and Education, Universitas Muhammadiyah Surakarta, Surakarta, Indonesia: American Institute of Physics, 2025. doi: 10.1063/5.0262070.
- [9] A. Usman and S. Sundari, “THE INFLUENCE OF VILLAGE FINANCIAL SYSTEM (SISKEUDES APPLICATION), TRANSPARENCY, AND INTERNAL CONTROL ON FRAUD PREVENTION,” *Public Munic. Financ.*, vol. 13, no. 2, pp. 24–30, 2024, doi: 10.21511/pmf.13(2).2024.03.
- [10] N. Yap, M. Nugroho, and N. Rachmiyati, “Evaluating village financial governance in top tourism destinations,” *Edelweiss Appl. Sci. Technol.*, vol. 8, no. 6, pp. 2971–2991, 2024, doi: 10.55214/25768484.v8i6.2638.
- [11] D. Ariyanto, A. A. Dewi, H. T. Hasibuan, and R. B. Paramadani, “The Success of Information Systems and Sustainable Information Society: Measuring the Implementation of a Village Financial System,” *Sustain.*, vol. 14, no. 7, 2022, doi: 10.3390/su14073851.
- [12] A. Mahmud, D. Prayogo, N. Susilowati, B. D. Handayani, and M. Mardi, “Analyzing the Effects of System Quality on the Net Benefits of the Village Financial System (Siskeudes): Information Quality and User Satisfaction as Mediating Variables,” *Manag. Account. Rev.*, vol. 22, no. 1, pp. 105–127, 2023, [Online]. Available: <https://www.scopus.com/inward/record.uri?eid=2-s2.0-85156101062&partnerID=40&md5=464bf7a0c8c8acf7afad4f62d5517d4f>
- [13] W. Tuanaya and M. Wance, “Digital transformation of financial transactions of Mamala Negeri government to support the inclusion of village finance information system,” *J. Infrastructure, Policy Dev.*, vol. 8, no. 8, 2024, doi: 10.24294/jipd.v8i8.6354.
- [14] A. D. B. Bawono, B. H. Maulana, T. Wicaksono, and A. Conteh, “COERCIVE PRESSURE FOR THE IMPLEMENTATION OF THE INDONESIAN VILLAGE E-GOVERNMENT FOR PUBLIC ACCOUNTABILITY,” *Public Policy Adm.*, vol. 24, no. 4, pp. 572–585, 2025, doi: 10.13165/VPA-25-24-4-03.