

ENHANCING VILLAGE FINANCIAL INTERNAL CONTROL THROUGH BPMN-BASED ACCOUNTING SYSTEMS: FIELD STUDY

Mayasir Aziza^{a)}

^{a)}Accounting Study Program, Faculty of Economics and Business, Universitas Cahaya Surya, Indonesia

Corresponding author: mayasiraziza@ucs.ac.id

Abstract

Village financial management plays a crucial role in ensuring transparency and accountability in achieving the SDGs by 2030. Despite the availability of various digital village applications, village financial management practices still face challenges, particularly at the planning stage (APB Desa), which lacks detailed technical guidance and structured internal control mechanisms. This study aims to improve village financial internal control through the Internal Control Development Model (BPMN). This study adopted a qualitative field study approach using interviews and questionnaires to analyze existing practices. The results indicate that village officials have good adaptation capacity to regulations but still require a more structured system to improve control effectiveness.

Keywords: BPMN, Village Financial Management, Internal Control

Introduction

The Sustainable Development Goals (SDGs) must be achieved by 2030 (Nurhidayati et al., 2024). In reality, village governments still face challenges related to their ability to manage village funds transparently and accountably (Islamy & Andriani, 2022). The village entity is the most elementary legal community unit in Indonesia and is closely linked to the social life of the community (Ilyas et al., 2026). Villages are the spearhead for the government in realizing community welfare (Novelinda et al., 2024). Village funds are not only allocated for physical infrastructure development but also for economic sectors that drive the local economy sustainably (Muandar, 2026). Village governments are responsible for every social change that occurs (Syarifudin & Ma'ruf, 2022). Each village in Indonesia has a fund worth approximately 903 million rupiah (Putriana et al., 2026).

The Village Budget (APB Desa) is the primary planning instrument encompassing village revenue, expenditure, and financing within a fiscal year (Handoko & Sudaryanto, 2026). Fundamentally, 30% of village funds are allocated for village government apparatus and operational expenditures, and 70% is allocated for community empowerment (Gaol et al., 2024). Village financial management encompasses planning, implementation, administration, reporting, and accountability for village finances (Biswan et al., 2026; Gamaliel & Kapojos, 2026). The planning stage involves compiling the Village Budget based on the Village Work Plan (RKP Desa); it includes deliberation activities to produce draft village regulation documents on the Village Budget (Bili et al., 2026). Villages have the right to autonomy to organize government by regulating and managing village government to realize community welfare, in accordance with laws and regulations (Sriono, 2026).

Previous research has not integrated the Village Budget Management (BPMN) with internal control and technical planning of the Village Budget (Aziza et al., 2022; Novelinda et al., 2024). This study uses a stewardship theory approach, thus viewing village officials or village governments as managers with integrity. Village officials are trustworthy individuals motivated to act in the public or community interest. The role of the community also encourages government administration to improve its services in both quality and quantity (Susanti & Darna, 2023). Village financial management must be carried out professionally, effectively, efficiently, and accountably to avoid the risk of deviation, embezzlement, and corruption (Angelina et al., 2024).

Village autonomy is a village's ability to meet basic needs and support community business development according to regional characteristics, land use patterns, and the livelihoods of the population (Kurnia & Amrain, 2026). Villages have a Village Government that provides and delivers services to the community (Rembu et al., 2026). The current goal of the village is increasingly strengthened to realize community welfare (A. Abdillah et al., 2025). The village government is encouraged to act independently in optimally managing human resources, finances, and village assets (R. Abdillah et al., 2026). Previous research in Cendono Village shows that the implementation of village financial management is in line with applicable regulations

(Novelinda et al., 2024). Meanwhile, village financial management in Cendono Village is quite effective and efficient, so that tasks run well with supervision (Novelinda et al., 2024).

The Village Revenue and Expenditure Budget (APB Desa) is the annual financial plan of the village government. It embodies good governance at the village level, serving as a guideline for programs to be implemented, encompassing revenue and expenditure (Komariyah & Eldo, 2026). Planning meetings result in decisions outlined in the Village Medium-Term Development Plan (RPJM) and Village Government Work Plan (RKP), which serve as guidelines for preparing the Village APB (Novelinda et al., 2024).

Internal control in the form of supervision plays a crucial role in preventing loopholes in village financial management (Sumare et al., 2026). Village management oversight is necessary to improve accountability and ensure that financial management meets village needs (Novelinda et al., 2024). The internal control system at the village level is primarily driven by supervision conducted by the Village Consultative Body (BPD) (Badan Permusyawaratan Desa) (Evangelisa et al., 2025).

Stewardship theory assumes that individuals given authority have integrity and are oriented toward the interests of the organization (Assa & Halim, 2026). At the village level, this theory suggests that the village government, as a steward, prioritizes the interests of the village government organization and the community as a whole (Banjarnahor & Ramadhan, 2026). From the perspective of Stewardship theory, the village government holds a position as a steward, receiving trust from the community by upholding common interests in an accountable manner (Minna et al., 2026).

Methods

This research is a qualitative study with an interpretive paradigm (Banjarnahor & Ramadhan, 2026). Qualitative research is a type of research used to understand social reality as it is (Rozaq et al., 2026). The research framework consists of the following stages:

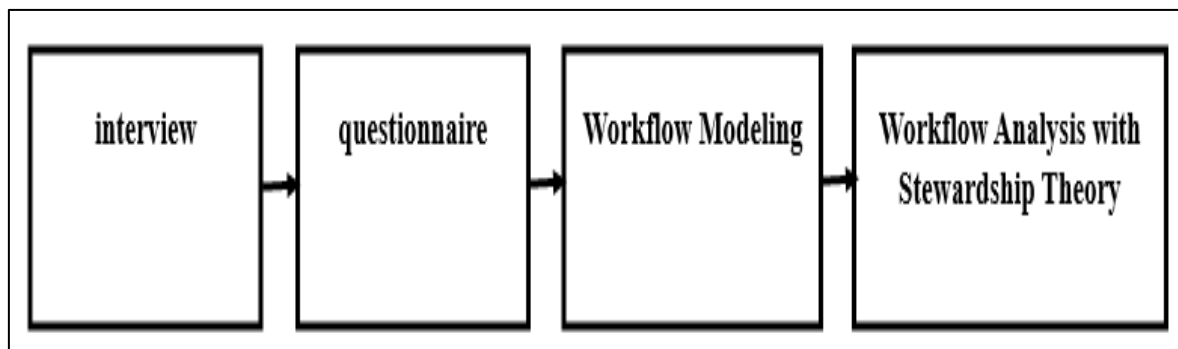


Figure 1. Research Framework

The theory used in this research is stewardship theory. This research was conducted in Cendono Village, Kediri Regency, East Java Province. Data collection was carried out in stages, including interviews and questionnaire distribution.

Results and Discussion

This section presents the empirical findings from the qualitative field study, integrating the results of interviews, questionnaire responses, BPMN-based workflow modeling, and analysis using stewardship theory.

Activity Interview

Stewardship theory is an acceptable theory for village governments to improve performance, particularly in financial management (Banjarnahor & Ramadhan, 2026). The results of this research interview, using the stewardship theory approach, showed the following:

Table 1. Research Interview

Dimensions	Focus on Understanding	Objective	Direct Interview Results
General Understanding of the Village Budget Process	Understanding the process	Understanding the flow of preparing the Village Budget.	Technically, in accordance with the Regulation of the Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa.
General Understanding of the Village Budget Process	Experience	Understanding the experience of preparing Village APB.	The village government can quickly adapt to policies from above.
General Understanding of the Village Budget Process	Work stages	Validation of the Village Budget preparation flow (as-is) *current conditions.	In April 2026, the village entered the second phase of village fund disbursement.

Dimensions	Focus on Understanding	Objective	Direct Interview Results
General Understanding of the Village Budget Process	Stakeholder	Identification of stakeholders (preparation of Village Budget).	In the official preparation of the Village Budget, there are responsible persons whose duties are based on a Decree, including the Village Head, Village Secretary, Hamlet Head, Head of Planning Affairs, Women's Representative, PKK, and Community Empowerment Cadres (KPM).
Workflow Analysis (As-Is)	Regulatory Compliance	Understand the workflow for preparing the Village Budget in accordance with applicable regulations.	The preparation of the Village Budget refers to the following regulations: - Peraturan Menteri Dalam Negeri (Permendagri) Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa. - Peraturan Menteri Keuangan Nomor 7 Tahun 2026 tentang Pengelolaan Dana Desa Tahun Anggaran 2026. - Peraturan Menteri Desa dan Pembangunan Daerah Tertinggal Nomor 16 tahun 2025 tentang Petunjuk Operasional atas Fokus Penggunaan Dana Desa Tahun 2026.
Workflow Analysis (As-Is)	Coordination	Understanding communication and coordination in preparing the Village Budget.	Some of the main software used by the village are as follows: Siskeudes Application, Jaga Desa Application, Prodeskel Application, PBB Village Application, Village Data Center Application, DTSEN Application (National Social and Economic Single Data).

Source: Data Processing Result, 2026

The village government has responsibilities that must be carried out for the common good of the public and society. Stewardship theory explains that stewards who carry out service obligations to the community are competent, trustworthy parties who act in accordance with public and community interests; in this case, the Village Head and the Village Government as stewards (managers) of village finances (Christiawan et al., 2023). Based on the results of the interviews, this study shows that the Village Government, as the party managing village finances and preparing the Village Budget, can carry out its duties well in accordance with applicable regulations and the organizational structure of government. This can be verified by the existence of competent human resources who can adapt to existing resources and technology for community service activities.

Questionnaire for Improving Internal Control and Digital-Based Village Financial Planning

The preparation of the Village Budget (APB Desa) is a concrete step in maintaining accountability in village financial management, so that every action and result can be accounted for to the village community in accordance with applicable laws and regulations (Mudrikah et al., 2025). Internal control plays a crucial role in ensuring data reliability, asset protection, increased operational efficiency, and ultimately, compliance with applicable regulations (Safriani & Firdaus, 2025). The results of the questionnaire, interpreted qualitatively, are as follows:

Table 2. Research Questionnaire

Questionnaire Collection Time	Informant	Questionnaire Data
03/ 06/ 2026	Village Secretary	Based on confirmation from the Village Secretary, as the PPKD coordinator, the village government is oriented towards preparing the Village APB accurately and on time, as a moral responsibility to the community.
03/06/2026	Village Secretary	Based on confirmation from the Village Secretary, as the PPKD coordinator, the current organizational structure provides sufficient space for village officials to support each other in completing financial reports without suspicion toward one another.
03/06/2026	Village Secretary	Based on confirmation from the Village Secretary as the PPKD coordinator, the answer is that changes in village financial management regulations at the central/regional level

Questionnaire Collection Time	Informant	Questionnaire Data
		often require a long adaptation period, even though the village government is fully committed to complying with them.
03/06/2026	Village Secretary	Based on confirmation from the Village Secretary, as the PPKD coordinator, the answer confirms that the current budget planning is not sufficiently detailed and lacks specific technical guidelines for each type of physical development activity.
03/06/2026	Village Secretary	Based on confirmation from the Village Secretary, as the PPKD coordinator, there was a risk of a difference (deviation) between the estimated costs during planning and the actual spending in the field due to rapid fluctuations in market prices.
03/06/2026	Village Secretary	Based on confirmation from the Village Secretary, as the PPKD coordinator, the answer is that the village government has a clear, periodic evaluation mechanism to correct budget planning errors before the Village APB is finalized.
03/06/2026	Village Secretary	Based on confirmation from the Village Secretary, as the PPKD coordinator, the center's frequently changing regulations can cause data discrepancies or errors during the Village APB planning stage.
03/06/2026	Village Secretary	Based on confirmation from the Village Secretary, as the PPKD coordinator and steward serving the community, the answer is that internal control is running quite smoothly and efficiently, with coordination via the WhatsApp group as the main communication tool.

Source: Data Processing Result, 2026

Operational standards are inherent in internal control, serving as guidelines to ensure proper procedures (Santi et al., 2024). The internal control system serves to increase public trust in government activities, as citizens have the right to clearly understand the use of village funds in their region in accordance with applicable regulations (Maharani & Mulyaningtyas, 2025). Village officials play a crucial role in regional development (Maharani & Mulyaningtyas, 2025).

BPMN Workflow Modeling

The Village Government is required to prepare the Village Budget (APB Desa) annually (Suryati, 2023). Business processes are a crucial concept in facilitating effective collaboration (Muttaqin & Utami, 2023). Following the data collected from interviews and questionnaire documentation, using the stewardship theory approach, recommendations for improving internal control are as follows:

Table 3. Questionnaire Data

Number	Aspect	Information
1.	The existing budget planning is not yet detailed enough and does not contain specific technical guidelines for each type of physical development activity.	Civil engineering professionals can be involved in preparing the Village Budget, before or after it is adopted.
2.	Internal controls are not structured, and regulations change frequently.	Increasing transparency through developing information integration through social media and village websites to increase accountability in financial management to the wider community.

Source: Data Processing Result, 2026

The research questionnaire phase revealed that civil engineering professionals can be involved in the Village Budget (APB) preparation process to obtain more detailed village financial plans with design recommendations. In this case, parties involved in internal control of village financial management can also ensure program effectiveness by improving oversight and increasing work capacity (Sumare et al., 2026). The workflow for improving internal control to present village financial management information is as follows:

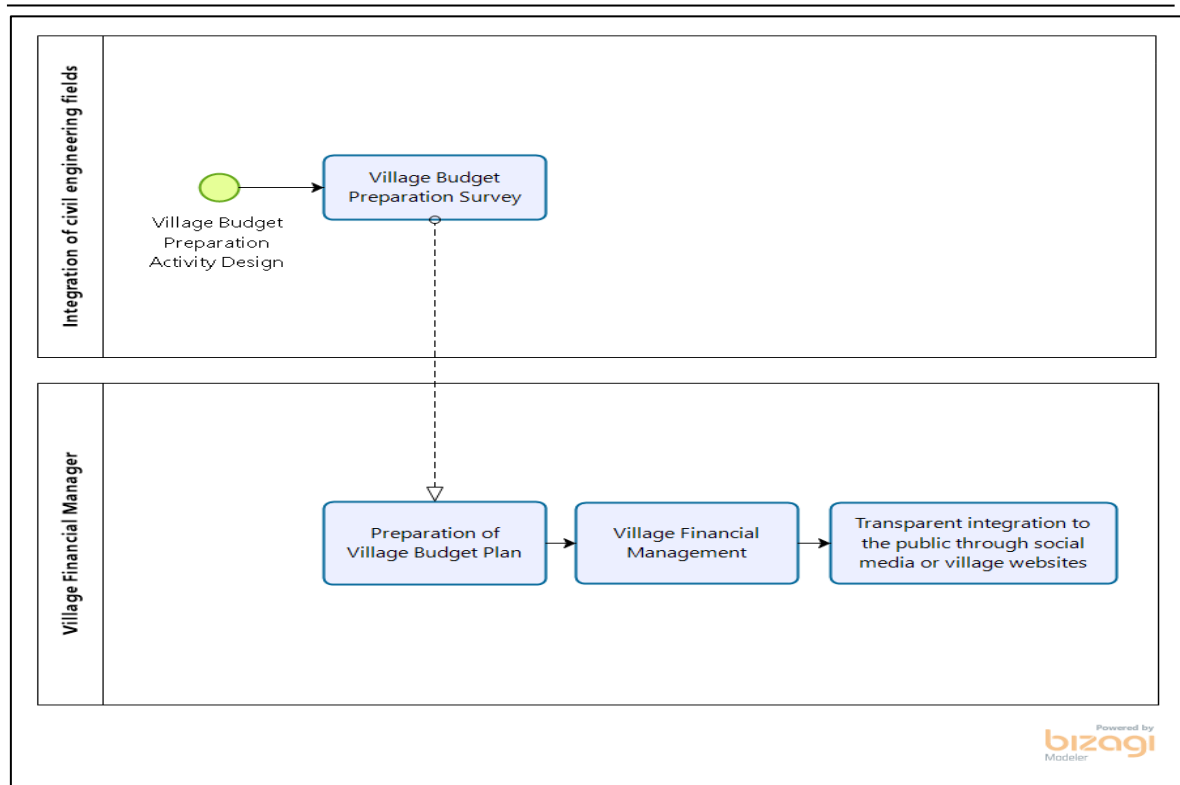


Figure 2. Internal Control Development Concept (BPMN)

The concept of improving internal village financial control based on BPMN as part of the digital transformation of village governance is as follows:

1. The Village Government begins to develop a design for the Village Budget (APB) preparation and a survey for the preparation of the Village Budget (APB), involving the integration of civil engineering.
2. The Village Government surveys the preparation of the Village Budget (APB), involving the integration of civil engineering.
3. The Village Government prepares the Village Budget Plan (RAB) and manages village finances, transparently integrated with the public through social media or the village website.
4. Transparency through social media/the village website.

The proposed BPMN model represents a conceptual accounting system framework that integrates planning, control, and transparency mechanisms in village financial management, particularly in preparing the Village Budget (APB Desa).

Workflow Analysis with Stewardship Theory

Peraturan Menteri Desa, Pembangunan Daerah tertinggal dan Transmigrasi Nomor 21 Tahun 2020 tentang Pedoman Umum Pembangunan Desa dan Pemberdayaan Masyarakat Desa stipulates that the Village SDGs must be achieved no later than December 2030. Stewardship theory describes a situation in which the village government objectively prioritizes the interests of the organization. The village government, as the person in charge, always strives to optimize its capabilities and expertise to achieve organizational goals (Zanra, 2024). The village government, as a public official who manages village assets, is responsible for protecting and developing public assets to achieve good governance (Assa & Halim, 2026). Stewards, as the person in charge, act in accordance with the wishes of the principal (Putra & Mansur, 2025).

Conclusion

The village government is responsible for managing village finances, and the community trusts that the village government, as a steward, acts in accordance with applicable regulations and with integrity. Various regulations governing village financial management (preparation of the Village Budget) include Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management. The direction of developing transparency as a form of improving internal control of village financial management is shown through the design of the BPMN for the Preparation of the Village Budget, which encourages the preparation of the Village Budget integrated with transparency to the public through social media or the village website. Further research is expected to develop a village website development model that villages can implement to support village financial transparency to achieve the Village SDGs by 2030 optimally.

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