# Exploration of Village-Owned Enterprises' Perceptions and Barriers to Digitalization through SiBumbo in Bojonegoro Regency

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**Abstract.** Digital transformation in village governance is a national priority to enhance transparency, efficiency, and accountability. In Bojonegoro Regency, the SiBumbo (Village-Owned Enterprises Information System) web-based application was developed to support digital financial management of BUMDes. However, its adoption remains low and has not been optimally utilized by managers. This study analyzes BUMDes managers' perceptions and the obstacles faced in implementing SiBumbo using a qualitative approach with the Technology Acceptance Model (TAM). The analysis focuses on perceived usefulness, perceived ease of use, attitudes toward use, behavioral intention, and external factors such as training, policies, and technical support. The findings indicate that perceived usefulness has not driven widespread adoption; ease of use is hindered by low digital literacy and infrastructure gaps; user attitudes tend to be passive; and intention to use remains low due to the absence of mandatory policies. These results highlight the need for more adaptive and participatory digitalization strategies.

**Keywords:** Village-Owned Enterprises, SiBumbo, Digital Transformation

## 1 Introduction

In the era of information and communication technology development, there has been a major transformation in governance at various levels, including village government. In line with the national policy towards bureaucratic digitization, villages in Indonesia are beginning to be directed to integrate technology into the planning, reporting, service delivery, and monitoring of village development. Village government digitalization is not only interpreted as an online-based administrative process, but also as a form of increasing the capacity and efficiency of data-driven public services. Through the implementation of the Village Information System (SID), village financial services, and a village asset and business management platform, digitalization is expected to increase accountability and village community participation in development [1].

According to [2] Digital transformation in village governance has become a crucial part of the public administration modernization agenda in Indonesia . Local governments, as autonomous

ICISPE 2025, August 04-05, Semarang, Indonesia
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DOI 10.4108/eai.4-8-2025.2368362

entities, are increasingly encouraged to develop various information technology platforms to strengthen the transparency, accountability, and effectiveness of public services, including in the management of Village-Owned Enterprises (BUM Desa). Village-Owned Enterprises is a strategic economic instrument designed by Village Law Number 6 of 2014 to strengthen village economic independence through collective management of local potential. As a legal entity established by the village and for the benefit of the village, Village-Owned Enterprises functions as a social enterprise that not only pursues profit but is also responsible for improving the welfare of village communities in a sustainable manner.

Village digitalization is part of the national agenda in the 2024-2029 National Medium-Term Development Plan (RPJMN), specifically National Priority (PN) 3, which focuses on strengthening infrastructure to support economic development and basic services. Digitizing Village-Owned Enterprises is considered a crucial component of improving village financial governance and transparency. One implementation of this policy in Bojonegoro Regency is the launch of the SiBumbo (Online Village-Owned Enterprises Information System) platform.which aims to facilitate the management, reporting, and transparency of Village-Owned Enterprises finances in real time. The platform provide convenience in updating the profile of Village-Owned Enterprisesa, including financial management used for the purposes of Village-Owned Enterprises business financial reports which can help Village-Owned Enterprises managers in monitoring the flow of business financial transactions in Village-Owned Enterprises quickly, quickly knowing the profit and loss of a Village-Owned Enterprisesa business and assisting in the management of Village-Owned Enterprises business units[3]. The SiBumbo dashboard is shown in Fig. 1.




**Fig. 1**. SIBUMBO Dashboard Display
*Source: SIBUMBO Website*

This application is designed simply to make it easier for Village-Owned Enterprises managers to input profile data including information on Village Regulations, Articles of Association, Management Decrees, Types of Business and Village-Owned Enterprises financial reports including Cash Inflow and Outflow Journals, General Ledgers, Balance Sheets, Profit and Loss Balance Sheets, Cash Flow Reports which have been done manually and relatively long become easy, fast, precise and accurate by using Web Base which is a change in the system

for compiling profiles and Village-Owned Enterprises financial reports from manual reporting (paper based) to reporting based on Information Technology in accordance with the Decree of the Head of the Bojonegoro Regency PMD Service Number 18.a of 2021 concerning the Determination of the Village-Owned Enterprises Information System in Bojonegoro Regency [4].

Although this innovation has been normatively assessed as having good potential, in its implementation in the field, there are still some quite serious challenges where one main problem that often arises is the weakening of the adoption rate by utilizing SiBumbo by BUMD managers. Based on data from the Bojonegoro Regional Development Planning Agency (DPMD) 2025, it indicates that as many as 419 Village-Owned Enterprisess, as many as 325 Village-Owned Enterprisess only fill in the profile section while 46 Village-Owned Enterprisess have filled in financial data and the rest have never even accessed the system at all, so this indicates that the adoption rate is still low with the use of the digital platform not optimal.

The low level of adoption of SiBumbo is not only interpreted as a technical problem but also indicates that there are broader challenges in the village digitalization process, for example, the uneven level of digital literacy with readiness for infrastructure that is still not optimal with resistance to changes at the BUMDes level. Resistance to the use of information technology in the context of village institutions can be influenced by various factors, both in terms of user perceptions of the benefits of technology and ease of use in daily practice [5]. To understand this phenomenon, the Technology Acceptance Model (TAM) framework developed by [6] becomes relevant because it is able to explain the factors that influence technology acceptance [7]. There has been no systematic study exploring the perceptions and obstacles of Village-Owned Enterprise managers towards SiBumbo, so there is a significant research gap.

Based on this framework, this study aims to explore in-depth the perceptions of Village-Owned Enterprise (Village-Owned Enterprises) managers who have not yet utilized SiBumbo. This analysis is expected to uncover the cultural, structural, and technological barriers underlying low adoption, while also providing theoretical and practical contributions to formulating more adaptive digital technology implementation strategies in the village government sector.

## 2 Method

This research uses a qualitative approach with a case study method [8]. A case study is defined as research used to develop an in-depth analysis of an event, program, activity, or individual. The units of analysis in this study were four village-owned enterprises, selected using purposive sampling, a deliberate selection based on specific criteria relevant to the research objectives. These criteria include:

1. Village-owned Enterprises that have not fully used the SiBumbo application,
2. Village-Owned Enterprises that have access to digital infrastructure (internet and devices),

3. Village-Owned Enterprises that represent the diversity of administrative areas (villages near cities and villages on the outskirts)
4. Village-Owned Enterprises that have been established and active for at least the last three years.

The data collection method was carried out through in-depth interviews with Village-Owned Enterprises managers as key informants, as well as triangulation with the Bojonegoro Regency Community and Village Empowerment Service (DPMD) and the SiBumbo application developer as key informants. In addition, secondary data was also collected through documentation, such as SiBumbo usage guidelines, DPMD reports, and application user data. The data analysis technique used the Creswell (2014) model which states that data analysis in qualitative research is carried out to understand the data obtained by separating and coding. The analytical framework used refers to the Technology Acceptance Model (TAM) which includes four main constructs: perceived usefulness (PU), perceived ease of use (PEOU), Attitude towards Use (ATU), and Behavioral Intention to Use (BIU).

## 3 Results and Discussion

TAM emphasizes that a person's decision to accept and use technology is influenced by two main variables, namely Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) which then form Attitude Toward Using and Behavioral Intention to Use [9]. In addition, in the context of this study, external factors such as structural, technical, and social barriers are also considered as additional variables influencing user resistance. The discussion results are presented thematically based on each TAM indicator as follows:

### 3.1 Perceived Usefulness (PU)

Village-Owned Enterprise managers in Bojonegoro Regency assess the implementation of the application SiBumbo provide significant benefits to work effectiveness, especially in terms of financial records, asset registration, Andpreparation of accountability reports**.** This system is considered capablesimplify administrative processes which was previously done manually, thus not only reducing the risk of data input errors, but also increasing accountability and transparency in the governance of Village-Owned Enterprises.

These results are in line with previous research conducted by Davis [6] on the TAM framework which indicates that perceived usefulness is the key to encouraging the adoption of information technology in organizations where the use of information systems that are seen as having benefits is more likely to increase the level of operational efficiency with quality in decision-making [10]. This is in the form of an informant regarding the management of the Pacul Village-Owned Enterprises which conveyed that:

> "Features related to daily transaction input that can make the system automatically generate business reports so that the time needed to prepare reports can be shortened in a simpler reporting process to the village or sub-district government." With this, the administrative workload of Village-Owned Enterprises managers has decreased significantly.

However, where these benefits are not felt evenly in the entire Village-Owned Enterprises, where the Village-Owned Enterprises which has an organizational structure is still unstable with limitations in human resources with a low level of digital literacy by utilizing the advanced features of SiBumbo is still limited. This supports findings by [11] which emphasizes that the success of implementing digital systems in villages is greatly influenced by the organization's internal capacity and the quality of its human resources. As stated by the Mojo Kalitidu Village-Owned Enterprise (Village-Owned Enterprises):

> "Our staff is not yet capable of operating the application, due to minimal literacy and we are also used to using manuals."

In addition, some managers stated that SiBumbo Featuresless contextual to specific business models, such as savings and loans or clean water management, which have specific record-keeping needs. This situation strengthens the argument that perception of usefulness is subjective, and influenced bycompatibility of system features with specific operational requirements [12]. Overall, the findings on this PU indicator show thatPerception of usefulness towards SiBumbo is situational: very high in Village-Owned Enterprises that have stable organizational capacity, but still limited in Village-Owned Enterprises that face structural and competency constraints. The access-control feature is shown in Fig. 2.

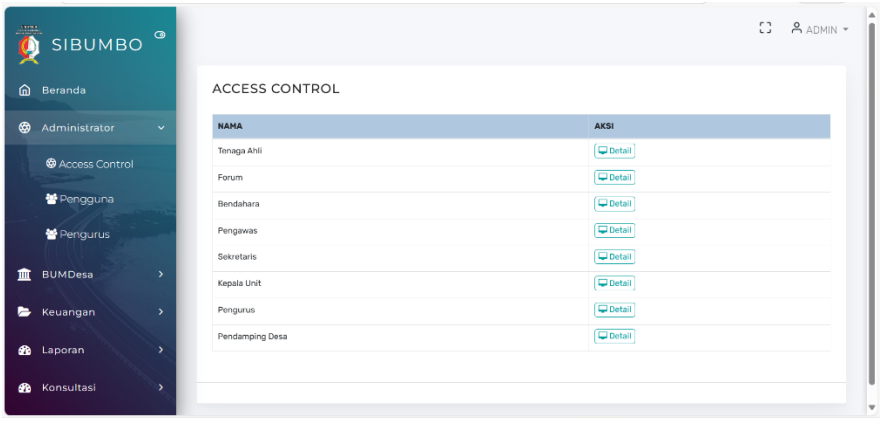



**Fig. 2.** Access Control Features
*Source: SIBUMBO Website*

In addition to centralized financial recording and business reporting features, the SiBumbo application also provides an administrator menu that is crucial in supporting internal organizational governance, particularly related to the management of users and Village-Owned Enterprises administrators in the context of Village-Owned Enterprises management rotation. This system can prevent data loss related to change of management and can make it easy in the process of change and accountability between one leadership period and the next. Informants from Village-Owned Enterprises that have experienced management changes in the past two years assessed the existence of a digital system as crucial for maintaining governance continuity.

### 3.2 Perceived Ease of Use (PEOU)

The interface on SiBumbo has been made relatively simple which has a menu structure that can be adjusted to the needs of the Village-Owned Enterprises including modules for financial record-keeping, business data input, and asset management. In the 2021 user guide published by the Bojonegoro Village Development Agency (DPRD), this system has been equipped with visual icons that can be easily understood with a two-level navigation system that has been made more concise. This indicates that designers with systems who are trying to adjust their design to the characteristics of village use do not have a technical background [13].

As a form of encouragement for digitalization in Village-Owned Enterprises, DPMD in Bojonegoro Regency has conducted training using the SiBumbo application. The training was carried out in a gradual manner from the beginning in 2021 involving a number of Village-Owned Enterprises from several main sub-districts so that in this training emphasis can be given on the introduction of basic features in the application, the practice of entering financial data and business data by stimulating the preparation of digital financial statements. However, based on the results of interviews with documentation where views related to ease of use are not only felt equally in the entire Village-Owned Enterprises, so one of the informants of the Sukorejo Village-Owned Enterprises said that: The SiBumbo training activity is shown in Fig. 3.

> " I've had a hard time using the report export feature because I don't understand the sequence of steps, so it requires constant training to master it."




**Fig. 3.** SIBUMBO Training
*Source: SIBUMBO Website*

Although the technical training is provided, guides with manuals and videos on the use of the application have also been provided and can be accessed through YouTube https://youtu.be/F-F8MjkfX1c?si=REstSOnT56KHmP9K. Where Village-Owned Enterprises managers still often experience difficulties in accessing the entire system function, especially in use with a low level of digital literacy where Village-Owned Enterprises has not received formal training at the PMD Office, difficulties tend to be more often experienced in understanding the flow of data input with a recapitulation process with the relationship between modules in the

application. This is in line with research conducted by [14] which indicates that ease of use is not only determined by the design of the interface but also greatly influenced by the user's competence and the technical support that is already available.

In addition, not all of the features in the system can be used immediately without prior demonstration. Some informants have indicated that confusion is often experienced when connecting data between modules by scanning financial statements which then causes errors in internal audit documents. This has been seen from the internal audit documents belonging to the PMD Office which still indicate inconsistencies in the format with incomplete recapitulation so that this is in line with previous research which indicated that although the system was formed to be easy to use, errors still often occur. The ability of the user with the availability of technical support is the main thing in determining the view of ease of use [15]. This is even in rural areas where a technological culture that is not carried out evenly accompanied by digital infrastructure that has not yet supported contributes to increasing the challenges of digital system use [16].

This view of the use of this also arises due to the uneven distribution of digital infrastructure in various regions where some informants in villages with limitations in infrastructure, for example, internet access which is currently unstable with the lack of computer availability by reporting that they have experienced difficulties in using applications, especially when the login process or data synchronization is disrupted So that this condition causes the view of ease of use to decrease not because of the level of complexity of the application but rather due to external technical obstacles that cannot be overcome. This is in accordance with what was conveyed from the Mojoranu Village-Owned Enterprises that:

> " Sometimes we can't access the application to log in when the signal is weak so that the condition of this network becomes unstable, especially when it rains."

Although several efforts have been made from the Bojonegoro Regency PMD Office to improve the use of the SiBumbo application, for example using technical training, preparing a guidebook, by providing videos with tutorials on its use so that the results of implementation in the field indicate that the level of application use among Village-Owned Enterprises is still relatively limited, so this indicates that it can fully guarantee the use of the system with optimal if it is not followed by continuous assistance and making adjustments to the conditions and ability to use there is a village level.

### 3.3 Attitudes Towards Use (ATU)

In the TAM framework, where the attitude toward use (ATU) has been understood to be an affective response shown by the user to a technology, so that in this case the SiBumbo application becomes a digitalization instrument in the management of Village-Owned Enterprises [6]. This attitude can be in the form of acceptance, interest, an indifferent attitude to rejection and becomes a psychological condition before giving rise to behavioral intentions to use sitsem consistently [17].

The results of documentation and field observations on four Village-Owned Enterprises (Village-Owned Enterprises) that were used as samples as indicators of attitudes towards the use of the SiBumbo application still tend to be neutral to negative. Most of the Village-Owned Enterprises has not integrated SiBumbo into daily operational activities and still uses manual recording or Excel spreadsheets that are not connected to the central system. Of the many

Village-Owned Enterprises that have gained access to SiBumbo, only a small number of them regularly log in and take advantage of the available features. These findings indicate that positive attitudes towards the use of the system have not been well formed in most users due to a lack of understanding of the benefits of the application and due to limited technical readiness.

Furthermore, where the Sidobandung Village-Owned Enterprise expressly does not use the SiBumbo application and chooses to switch to the Village-Owned Enterprises governance application developed by PKN STAN. Based on the results of interviews with business unit managers where the decision is influenced by a more user-friendly interface, easier data input process, and intensive sustainability and communication support from developers. These findings are indicative of ongoing technical support and training having a significant influence on users' attitudes towards technology.

> "We have chosen to use the STAN application because it is easier to understand from users. In addition, support is also provided regularly every month using Zoom or WhatsApp groups so that if there is any doubt where questions can be directly asked and help can be obtained immediately."

This result emphasizes a positive attitude towards the use of digital systems which is not only determined from formal policies or mandates with administration alone but also influenced from the view of ease of use, the benefits that are directly felt in the availability of sustainable technical support so that in terms of village organizational culture, information technology that has not yet been fully made part of work habits in Everyday life so that resistance that has a latent nature still appears so that the resistance is caused by a low level of confidence, the assumption that the system becomes complicated with the fear of errors that can cause administrative consequences.

Most of the Village-Owned Enterprises managers have viewed SiBumbo as a program that originates from the district government by having a *top-down* approach so that it can not be fully internalized in their work motivation. This indicates that even though the initial training has been given, the intrinsic support from users can make this application an inherent part of village management is still not well formed. This is in line with the concept of *external motivation* in TAM [18] where attitudes in the system are formed only because there is pressure from outside, not because of belief in the benefits it has.

One of the features available in the SiBumbo application is the consultation menu that is carried out on the design to facilitate direct communication between the Village-Owned Enterprises manager and the technical assistance team from the Bojonegoro Regency PMD Office. So with this feature, Village-Owned Enterprises has experienced obstacles in the use of the system both from technical, administrative, or operational factors that can convey problems online without having to come directly to the office so that with the existence of this menu it should be able to add value in improving the view of ease of use and real-time support. However, based on the results of interviews with documentation in the field, it was found that with the consultation feature, it has not been actively used by all BUM Village managers even in some informants who admitted that the function of the menu has not been well understood or they are not used to conveying problems with digital platforms. The consultation feature is shown in Fig. 4.

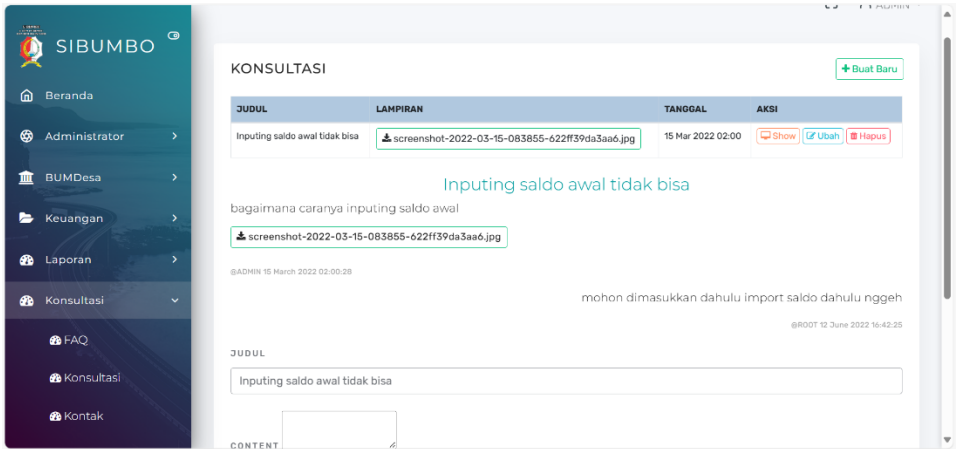



**Fig. 4.** Consultation Feature View

*Source: SIBUMBO Website*

This condition indicates that there is an inequality between the availability of features that are formed to help users with an increase in their understanding and habit to use digital support so that in the use of the real benefits of using the system are not immediately felt in the short term, users are more inclined to consider that the system is not really necessary or even felt to be a burden [19].

In addition, where the attitude of users on the SiBumbo application is also caused by support in the social environment with local leadership, which is specifically from the village head with the village apparatus, several cases are indicated by in-depth interviews with the managers of the Village-Owned Enterprises who convey that their attitude towards SiBumbo has become positive at the time of direction or support directly given to the village head, then when the village leader also indicates The involvement or even use of the report from the application at this village meeting can provide symbolic validation related to how important the digital system is in governance. This is in line with the results of research conducted by [20] which indicates that subjective norms have an important role in shaping attitudes towards technology, especially in organizational structures that have hierarchical and community-based characteristics such as in villages.

Therefore, with the indicator, namely *Attitudes Toward Use* in this study which indicates that with the formation of positive attitudes regarding the digitalization of Village-Owned Enterprises management system using SiBumbo, it is greatly influenced from the social context, village organizational culture, with the experience of individual users so that policy relationships focus on approaches that are based on communities with local empowerment that have the potential to be more effective if compared to a single, top-down approach to training.

### 3.4 Behavioral Intention to Use (BIU)

Behavioral Intention to Use (BIU) in the TAM framework which is an indicator used in measuring the extent of a person's intention or motivation in the use of a technological system in the near future [21]. In the management of the Village-Owned Enterprises in Bojonegoro Regency, where the behavioral intention to use the SiBumbo application can be seen using several indicators, for example, the frequency of use initiatives, the willingness to take the

time to learn about the system, and the readiness to connect the system with work routines even without direct supervision.

Based on the results of observation on Village-Owned Enterprises activities with the analysis of regional rule documents, official circulars, with the integration of the use of the system, it is indicated that there are no instructions in the rules that have a mandatory nature from the PMD Office or from the village government regarding the need to use SiBumbo consistently, this has a difference with the approach set in several other digitization programs where there is no element of obligation This can cause a low in the intention to use the system among the majority of the management of the Village-Owned Enterprises. In some village deliberation documents with the minutes of the annual evaluation of the Village-Owned Enterprises with the SiBumbo application, it is also not explicitly stated as an indicator of kienrja with no appropriate mechanism or sanctions to support or supervise implementation. Therefore, the decision to use or not to use this application is voluntary in nature by having dependence on the views of each manager.

This finding strengthens the argument that nthe intention to use technology will not grow in a passive policy space. In TAM studies, usage intention is typically influenced by two main factors: perceived usefulness and perceived ease of use. However, external environmental and policy factors have also been shown to play an important role, particularly in the context of public institutions. If there is no structural support or formal stimulus, then users tend to delay or even ignore technology adoption, especially in environments that already have long-standing conventional ways of working.

The absence of demands from relevant agencies is an indication of the gap between the availability of digital infrastructure and regulatory governance. Although some applications have been developed with determination, their existence has a tendency to be considered only as a complement and not something mandatory to use because it has not been connected to the official reporting system with the Village-Owned Enterprises indicator. This is in line with the results of research related to the implementation of *e-government* in rural Indonesia which indicates that the lack of operational rules can weaken the motivation of users to use local technology [22].

In addition, where the low interest in the use of SiBumbo is also influenced by the lack of confidence in the sustainability of the village digital system in the long term. Some management of the Village-Owned Enterprises indicated concerns that the system, for example SiBumbo, would only be used temporarily as part of a government program that had a short-term nature. With the assurance of sustainability with technical support, feature development, and connection with other systems causing low motivation to take the time to learn and operate the application, this concern can be understood as a form of rejection that arises due to institutional uncertainty that is not visibly caused by the rejection of the technology itself.

In this condition, it emphasizes the importance of institutional intervention strategies that not only focus on creating adoption incentives with regulations but also using empowerment with participatory involvement. For example, when SiBumbo is officially connected to the village budgeting system, the annual accountability report or is made a rule in the distribution of Village-Owned Enterprises funds, the interest of users will increase automatically due to the existence of clear incentives with structural pressures so that the indicators on the Behavioral Intention to Use (BIU) in this study indicate that the intention to use the SiBumbo application

is still inconsistent with the nature of the is greatly influenced from the context of the absence of support from the rules, social incentives with a guarantee of system sustainability, motivation to adopt a digital system by managing the Village-Owned Enterprises which still depends on the preferences and abilities of individuals who have not yet become part of the norm in institutional management. A synthesis of the field findings is presented in Table 1.

**Table 1.** Synthesis of Field Findings Based on TAM Indicators

| Indicator | Key Findings |
|---|---|
| Perceived Usefulness (PU) | 1. SiBumbo is used to assist the process in financial recording, reporting, and the management of the Village-Owned Enterprises so that it becomes more structured.<br>2. Significant usage has not been felt from many Village-Owned Enterprises because the use of the application has not been actively carried out. |
| Perceived Ease of Use (PEOU) | 1. The interface has been made simple and comes with the use of visual icons that make it easy for its users.<br>2. However, the view of convenience has been hampered by several technical obstacles, for example internet access which has limitations, minimal availability of devices, accompanied by a lack of digital literacy levels. |
| Attitudes Towards Use (ATU) | 1. The attitude of most managers is still passive and has a skeptical tendency.<br>2. Resistance to change is still shown, especially for old management who have felt comfortable using a manual system. |
| Behavioral Intention to Use (BIU) | 1. Intentions in use are still low even though encouragement has been given from the DPMD and the village government.<br>2. There are no mandatory rules from the government.<br>3. Continuous engagement will not occur without intensive supervision or training. |
| External Factors | 1. The application developed by PKN STAN is more in demand by one of the Village-Owned Enterprises because of the intensive training.<br>2. Digital infrastructure and user motivation have a huge influence on the use of the system.<br>3. The Consultation menu in SiBumbo has not been maximized. |

## 4 Conclusion

This study identifies four factors that affect the low use of the SiBumbo platform in Bojonegoro Regency. First, the perception of usability is still low because the information available is limited where some managers do not consider this application as the main solution for increasing effectiveness and accountability in financial management. Second, the

perception of ease of use is also influenced by the low digital capabilities at the management level of the Village-Owned Enterprises so that they become reluctant to take advantage of digital features to the fullest. Third, attitudes towards the use of applications tend to be neutral or passive which is caused by the absence of follow-up rules as well as incentives and sanctions that do not use government policies that require its use. In addition, support such as internet access and training is not available on an ongoing basis. Overall, where this study is a guide to the successful implementation of digitalization of Village-Owned Enterprises governance through applications such as SiBumbo, it not only relies on technical readiness but also requires a more comprehensive approach by including supportive policies, increasing the capacity of human resources, and strengthening the social environment that encourages innovation.

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