

## ABSTRAK

Skripsi dengan judul “Pengelolaan Keuangan Sebagai Pertanggung Jawaban dalam Pembelanjaan Dana Desa Sesuai Standar Akuntansi Pemerintah di Desa Tulungrejo Kecamatan Karangrejo Kabupaten Tulungagung” yang ditulis oleh Kharisma Nur Hamida, Nim 17403163031, pembimbing Dyah Pravitasari, S.E.,M.S.A.

Penelitian ini dilatar belakangi tentang penggunaan dana desa di Desa Tulungrejo. Penggunaan dana desa bertujuan untuk meningkatkan kesejahteraan masyarakat desa, mengurangi kemiskinan, meningkatkan pelayanan masyarakat dan pembangunan desa. Penggunaan dana desa di kelola oleh pemerintah desa yang diawasi oleh BPD ( Badan Permusyawaratan Desa) agar pengelolaan keuangan dana desa yang baik dan benar agar tepat sasaran.

Tujuan penelitian ini yaitu (1) Untuk mendeskripsikan tentang mekanisme pengelolaan dana desa. (2) Untuk mendeskripsikan tentang kendala yang dihadapi dalam penggunaan dana desa. (3) Untuk mendeskripsikan bagaimana laporan pertanggungjawaban dalam menggunakan dana desa sesuai Standar Akuntansi Pemerintahan. Penelitian ini bertempat di Desa Tulungrejo, Kecamatan Karangrejo, Kabupaten Tulungagung.

Metode yang digunakan dalam penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Sumber data yang diperoleh yaitu data primer dan sekunder. Teknik pengumpulan data dalam penelitian ini adalah wawancara, observasi dan dokumentasi.

Hasil penelitian yang telah dilakukan di Desa Tulungrejo, Kecamatan Karangrejo, Kabupaten Tulungagung adalah (1) Mekanisme pengelolaan keuangan desa diatur dalam Undang-Undang Nomor 6 Tahun 2014 Tentang Desa yang menjelaskan mekanisme pengelolaan keuangan terdapat 5 siklus yaitu perencanaan, pelaksanaan, penatausahaan, pelaporan, pertanggung jawaban. (2) Sedangkan kendala yang dihadapi oleh pemerintah desa yaitu kemampuan sumber daya manusia yang rendah, kondisi tak terduga, pencairan dana desa, pemerintahan. (3) Pelaporan pertanggungjawaban sesuai dengan Standar Akuntansi pemerintahan yang diatur oleh Peraturan Pemerintah Nomor 71 Tahun 2010 Tentang Penyajian Laporan Pemerintah. Basis penerapan Standar Akuntansi Pemerintahan ada 2 yaitu SAP berbasis kas dan SAP berbasis akrual.

Kata Kunci : Pengelolaan Keuangan, Dana Desa, Pertanggungjawaban, Standar Akuntansi Pemerintah.

## ABSTRACT

Thesis entitled "Financial Management as Accountability in Village Funds Expenditures in accordance with Government Accounting Standards in Tulungrejo Village, Karangrejo District, Tulungagung Regency" written by Kharisma Nur Hamida, Nim 17403163031, advisor: Dyah Pravitasari, S.E., M.S.A.

This research was motivated by the use of village funds in Tulungrejo Village. The use of village funds aimed to improve the welfare of the village community, reduce poverty, and improve the community service and village development. The village funds usage was managed by the village government and it supervised by BPK (Village Consultant Agency) so that the financial management of village funds would be good and correct and to be right on target.

The objectives of this study were (1) To describe the mechanism of village funds management. (2) To describe the obstacles faced in the use of village funds. (3) To describe how the accountability report in the use of village funds according to Government Accounting Standards. This research took place in Tulungrejo Village, Karangrejo District, Tulungagung Regency.

The method used in this study was a qualitative approach with descriptive research type. The data sources obtained were primary and secondary data. Data collection techniques in this study were interview, observation and documentation.

The results of the research that has been conducted in Tulungrejo Village, Karangrejo District, Tulungagung Regency were (1) Mechanism of village financial management was regulated in Law Number 6 of 2014 about Villages which explains the financial management mechanisms, there were 5 cycles, namely planning, implementing, administering, reporting, accountability. (2) Meanwhile, the obstacles faced by the village government were low human resource capability, unexpected conditions, disbursement of village funds, governance. (3) Accountability reporting in accordance with government accounting standards regulated by Government Regulation Number 71 of 2010 concerning Presentation of Government Reports. There were 2 basis for implementing Government Accounting Standards, namely cash-based SAP and accrual-based SAP.

Keywords: Financial Management, Village Funds, Accountability, Government Accounting Standards.