

## ABSTRAK

Skripsi dengan judul “Penerapan Akuntabilitas dan Transparansi dalam Alokasi Dana Desa (ADD) pada Masa Pandemi Covid-19 di Desa Pule, Kecamatan Pule, Kabupaten Trenggalek” ini di tulis oleh **Endah Retno Sari**, NIM. 12403173048. Jurusan Akuntansi Syari’ah, Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Negeri Tulungagung (IAIN) Tulungagung, yang dibimbing oleh **Siswahyudianto, M.M** NIDN. 2015068402

Secara analisa terkait sistem pengelolaan dana di berbagai Desa belum ada yang mampu mewujudkan pengelolaan administrasi keuangan Desa yang baik maupun benar, itu berarti dalam alokasi dana Desa belum mampu menciptakan akuntabilitas dan transparansi. Seiring dengan berkembangnya ilmu pengetahuan sekarang telah muncul akuntansi Desa maka dengan adanya akuntansi Desa ini diharapkan dapat membantu mewujudkan akuntabilitas dan transparansi alokasi dana Desa di Desa

Rumusan masalah pada penelitian skripsi ini adalah (1) Bagaimana Penerapan Akuntabilitas Pengelolaan Alokasi Dana Desa pada Masa Pandemi Covid-19 di Desa Pule Kecamatan Pule Kabupaten Trenggalek? (2) Bagaimana Transparansi Pengelolaan Alokasi Dana Desa pada Masa Pandemi Covid-19 di Desa Pule Kecamatan Pule Kabupaten Trenggalek?

Adapun tujuan dari penelitian ini adalah (1) Untuk menganalisis Penerapan Akuntabilitas Pengelolaan Alokasi Dana Desa pada Masa Pandemi Covid-19 di Desa Pule Kecamatan Pule Kabupaten Trenggalek (2) Untuk menganalisis Transparansi Pengelolaan Alokasi Dana Desa pada Masa Pandemi Covid-19 di Desa Pule Kecamatan Pule Kabupaten Trenggalek

Hasil penelitian yaitu : (1) Penerapan akuntabilitas dalam pengelolaan Alokasi Dana Desa pada Masa Pandemi Covid-19 di desa Pule sudah cukup baik yang dibuktikan dengan adanya keterlibatan masyarakat dalam perencanaan pengalokasian dana di desa dan juga merealisasikan sebagian dari perencanaan pembangunan di desa Pule yaitu merencanakan RPJMDes dalam jangka waktu 6 tahun dan juga dapat dilihat dari pembangunan masjid, perbaikan jalan, pengadaan bantuan untuk anak sekolah yang kurang mampu, serta pembangunan rumah yang layak bagi warga yang kurang mampu, (2) Penerapan transparansi pengelolaan Alokasi Dana Desa pemerintah desa pada Masa Pandemi Covid-19 di desa Pule masih cukup kurang, hal ini dikarenakan masih kurangnya keterbukaan pemerintah desa kepada masyarakat dalam pengelolaan alokasi dana desa, selanjutnya juga masih banyak keterbatasan masyarakat untuk mendapatkan informasi terkait pengelolaan alokasi dana desa.

**Kata Kunci :** *Akuntabilitas, Transparansi, Alokasi Dana Desa (ADD)*

## ABSTRACT

*The thesis entitled "Implementation of Accountability and Transparency in Village Fund Allocation (ADD) in Pule Village, Pule District, Trenggalek Regency" was written by Endah Retno Sari, NIM. 12403173048. Department of Sharia Accounting, Faculty of Economics and Islamic Business, Tulungagung State Islamic Institute (IAIN) Tulungagung, which is supervised by Siswahyudianto, M.M NIDN. 2015068402*

*The village fund allocation program has very large and significant implications for village development in every district in Indonesia. In terms of analysis related to the fund management system in various villages, no one has been able to realize good or correct village financial administration management, which means that the allocation of village funds has not been able to create accountability and transparency. Along with the development of science, village accounting has now emerged, so with village accounting it is hoped that it can help realize accountability and transparency in the allocation of village funds in the village.*

*The formulation of the problem in this thesis research is (1) How is the Implementation of Accountability Management of Pule Village Fund Allocation, Pule District, Trenggalek Regency? (2) How is the Transparency of the Management of Fund Allocation in Pule Village, Pule District, Trenggalek Regency?*

*The purpose of this research is the formulation of the problem in this thesis research: (1) To determine the application of Accountability Management of Pule Village Fund Allocation, Pule Subdistrict, Trenggalek Regency (2) To determine the Transparency of Pule Village Fund Allocation Management, Pule Subdistrict, Trenggalek Regency*

*The results of the study are: (1) The application of accountability in managing village fund allocations in Pule village is said to be quite good by involving village communities in village fund allocation planning, and also the responsibility for managing village funds by realizing part of the development planning in Pule village, namely planning the RPJMDes within a period of time. 6 years and can also be seen from road construction, mosque renovation, provision of assistance for school children (school children's equipment), construction of houses for residents who deserve certain conditions and procurement of youth equipment. (2)The application of transparency in the management of ADD, the village government does not apply the principle of transparency in the management of village funds, this is due to the lack of openness to the community in the management of village fund allocations in village development, then there are still many community limitations in obtaining information regarding the management of village fund allocations, and the lack of village government involve the community in managing the village funds.*

**Keyword :** *Accountability, Transparency, Village Fund Allocation (ADD)*