

ABSTRAK

Skripsi dengan judul "Sistem Pengendalian Internal Pada penerapan Alokasi Dana Desa Di Era Pandemic Covid-19 Desa Bono Kecamatan Pakel Kabupaten Tulungagung" yang ditulis oleh Mia Kristina Kusuma Astuti, NIM. 12403173130, pembimbing Jusuf Bachtiar, S. S. M.Pd.

Penelitian ini dilatarbelakangi adanya kendala dalam Sistem Pengendalian Internal di Desa Bono Kecamatan Pakel Kabupaten Tulungagung. Kendala tersebut diantaranya terdapat dalam bidang perencanaan dan pelaksanaan dalam penggunaan ADD tersebut. Dalam pelaksanaan penggunaan Alokasi Dana Desa tersebut masih terdapat banyak kekurangan dalam pembangunan fisik desa seperti sarana prasarana desa yang dapat dibilang kurang layak. Sehingga tidak dipungkiri jika ada beberapa konflik yang terjadi di masyarakat desa Bono dan perangkat Desa yang bertugas.

Fokus penelitian dalam penulisan ini adalah 1) Bagaimana Sistem Pengendalian Internal pada Lingkungan Pengendalian penerapan Alokasi Dana Desa di era Pandemic Covid-19 Desa Bono Kecamatan Pakel Kabupaten Tulungagung?; 2) Bagaimana Sistem Pengendalian Internal pada Penilaian Resiko penerapan Alokasi Dana Desa di era Pandemic Covid-19 Desa Bono Kecamatan Pakel Kabupaten Tulungagung?; 3) Bagaimana Sistem Pengendalian Internal pada Kegiatan Pengendalian penerapan Alokasi Dana Desa di era Pandemic Covid-19 Desa Bono Kecamatan Pakel Kabupaten Tulungagung?; 4) Bagaimana Sistem Pengendalian Internal pada Informasi dan Komunikasi penerapan Alokasi Dana Desa di era Pandemic Covid-19 Desa Bono Kecamatan Pakel Kabupaten Tulungagung?; 5) Bagaimana Sistem Pengendalian Internal pada Pemantauan Pengendalian Intern penerapan Alokasi Dana Desa di era Pandemic Covid-19 Desa Bono Kecamatan Pakel Kabupaten Tulungagung?.

Penelitian ini menggunakan metode Penelitian ini menggunakan pendekatan penelitian kualitatif dengan jenis penelitian deskriptif. Penelitian kualitatif deskriptif mempergunakan data deskripsi yang bersifat naratif untuk menggambarkan variabe terkait. Jenis data yang digunakan adalah data primer dan data sekunder. Data primer diperoleh melalui hasil observasi dan wawancara, sedangkan data sekunder diperoleh melalui dokumentasi.

Hasil penelitian ini menunjukkan bahwa Sistem Pengendalian sangat berpengaruh positif terhadap Penerapan Alokasi Dana Desa karena dapat memperlancar dan meminimalisir kendala yang terjadi.

Kata Kunci : Alokasi Dana Desa, Desa, Standar Pengendalian Internal

ABSTRACT

Thesis with the title "Internal Control System on Application of Village Fund Allocation in the Covid-19 Pandemic, Bono Village, Pakel District, Tulungagung Regency" written by Mia Kristina Kusuma Astuti, NIM. 12403173130, supervisor Jusuf Bachtiar, S. S. M.Pd.

This research is motivated by the constraints of the Village Fund Allocation Management and Internal Control System in Bono Village, Pakel District, Tulungagung Regency. These constraints include in the planning and implementation areas in the use of the ADD. In the implementation of the use of the Village Fund Allocation, there are still many shortcomings in the physical development of the village, such as village infrastructure which can be considered inadequate. So it is undeniable that there are several conflicts that occur in the Bono village community and the village apparatus on duty.

The focus of the research in this paper is 1) How is the Internal Control System in the control environment for the application of Village Fund Allocation in the Covid-19 Pandemic Bono Village, Pakel District, Tulungagung Regency?; 2) How is the Internal Control System in assessing the risk of implementing Village Fund Allocation in the Covid-19 Pandemic Bono Village, Pakel District, Tulungagung Regency?; 3) How is the Internal Control System in controlling the implementation Village Fund Allocation in the Covid-19 Pandemic Bono Village, Pakel District, Tulungagung Regency?; 4) How is the Internal Control System for information and communication on the application of Village Fund Allocation in the Covid-19 Pandemic Bono Village, Pakel District, Tulungagung Regency?; 5) How is the Internal Control System in monitoring the implementation Village Fund Allocation in the Covid-19 Pandemic Bono Village, Pakel District, Tulungagung Regency?

This study uses a method. This research uses a qualitative research approach with a descriptive type of research. Descriptive qualitative research uses descriptive data that is narrative in nature to describe the related variables. The types of data used are primary data and secondary data. Primary data was obtained through observations and interviews, while secondary data was obtained through documentation.

The results of this study indicate that the Control System has a very positive effect on the Implementation of Village Fund Allocation because it can facilitate and minimize the obstacles that occur.

Keywords : *Village Fund Allocation, Village, Internal Control Standards*