

ABSTRAK

Skripsi dengan judul “ Penerapan *Good Governance* Terhadap Efektivitas Pengelolaan Dana Desa untuk Mewujudkan *Sustainable Development Goals* (Studi pada Desa Ponggok, Kecamatan Ponggok, Kabupaten Blitar) ” ini ditulis oleh Anis Kurnia Wachidiyati S, NIM. 126403202142, Program Studi Akuntansi Syariah, Jurusan Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung, dengan pembimbing Firda Zulfa Fahriani, M.Sy.

Penelitian ini dilatarbelakangi oleh, penyelenggaraan pemerintah di Desa Ponggok perlu adanya konsep atau aturan untuk mengatur pelaksanaan pemerintahan desa, salah satu caranya adalah dengan menerapkan prinsip-prinsip *Good Governance* dalam pengelolaan dana desa, memutuskan setiap kebijakan dan mendukung pembangunan berkelanjutan.

Penelitian ini bertujuan untuk (1) menganalisis penerapan *Good Governance* dalam pengelolaan dana desa, (2) menganalisis efektivitas penerapan *Good Governance* dalam pengelolaan dana desa, (3) menganalisis hasil penerapan *Good Governance* terhadap efektivitas pengelolaan dana desa dalam mewujudkan *Sustainable Development Goals*.

Penelitian ini menggunakan metode pendekatan kualitatif dengan jenis penelitian studi kasus. Teknik pengambilan data yang digunakan dalam penelitian ini adalah observasi, wawancara mendalam dan dokumentasi. Penelitian ini menggunakan teknik analisis reduksi data, penyajian data dan penarikan kesimpulan. Adapun pengecekan keabsahan temuan melalui uji kredibilitas, uji transferabilitas, uji dependabilitas dan uji konfirmabilitas.

Hasil penelitian ini menunjukkan bahwa (1) Penerapan *Good Governance* di pemerintahan Desa Ponggok, sudah diterapkan, melalui implementasi prinsip-prinsip *Good Governance* dalam penyelenggaraan pemerintahan, (2) Tujuan dan pencapaian pengelolaan dana desa untuk mencapai efektivitas juga dapat dicapai dan bisa dikatakan efektif pada empat bidang, untuk bidang pemberdayaan masyarakat dikatakan tidak efektif, (3) Pembangunan berkelanjutan (SDGs) sudah terlaksana, namun tidak memberikan peningkatan yang signifikan dalam pembangunan desa.

Kata Kunci: Efektivitas, *Good Governance*, Pengelolaan dana desa, dan *Sustainable Development Goals*.

ABSTRACT

This thesis is entitled “The Application of Good Governance to the Effectiveness of Village Fund Management to Create a Sustainable Development Goals (Study on Ponggok Village, Ponggok District, Blitar Regency)” was written by Anis Kurnia Wachidiyati S, NIM. 126403202142, Sharia Accounting Department, Faculty of Economics and Islamic Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung, was advised by Firda Zulfa Fahriani, M.Sy.

This research is motivated, by accomplishment of government in Ponggok Village needs a concept or rules to regulate the implementation of village government, one of the way is applying the principles of Good Governance in managing village funds, deciding on every policy, and supporting sustainable development.

The purposes of this study were to (1) analyze the application of Good Governance in the management of village funds, (2) analyze the effectiveness of the application of Good Governance in the management of village funds, (3) analyze the results of the application of Good Governance on the effectiveness of village fund management in creating a Sustainable Development Goals.

This research uses a qualitative method with case study approach. The methods of data collection is observation, in-depth interviews, and documentation. This research uses data reduction analysis techniques, data presentation, and conclusion drawing. As for checking the validity of the findings through the credibility test, transferability test, dependability test, and validity test.

The results of this study indicate that (1) The implementation of Good Governance in the Ponggok Village government has been implemented, through the implementation of principles for Good Governance in government administration, (2) The objectives and achievements of village fund management to achieve the effectiveness can also be achieved and can be said to be effective in four fields, for the field of community empowerment it is said to be ineffective, (3) Sustainable development Goals (SDGs) has been implemented, but does not provide a significant to increase the village development.

Keywords: Effectiveness, Good Governance, Village Fund Management, and Sustainable Development Goals.