

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan akuntansi keuangan pada pengelolaan dana desa yang tercantum dalam APBDes Desa Kalianyar, Kecamatan Sempol, Kabupaten Bondowoso. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan metode studi kasus. Data diperoleh melalui wawancara, dokumentasi, dan observasi langsung pada perangkat desa. Hasil penelitian menunjukkan bahwa proses akuntansi dana desa di Desa Kalianyar telah disusun sesuai ketentuan yang berlaku, yaitu mengacu pada Permendagri Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa dan Standar Akuntansi Pemerintahan (SAP). Namun, masih terdapat beberapa kendala, seperti keterbatasan pemahaman aparatur desa terkait istilah akuntansi dan penggunaan aplikasi Siskeudes. Penelitian ini menyimpulkan bahwa meskipun pengelolaan dana desa sudah berjalan sesuai regulasi, peningkatan kapasitas sumber daya manusia tetap diperlukan agar akuntansi keuangan desa dapat lebih efektif, akuntabel, dan transparan.

Kata kunci: Akuntansi Keuangan Desa, Dana Desa, APBDes, Transparansi, Akuntabilitas



ABSTRACT

This study aims to analyze the application of financial accounting in the management of village funds as stated in the APBDes of Kalianyar Village, Sempol District, Bondowoso Regency. The research employs a qualitative descriptive approach with a case study method. Data were collected through interviews, documentation, and direct observation of village officials. The findings reveal that the accounting process for village funds in Kalianyar Village has been carried out in accordance with applicable regulations, namely the Ministry of Home Affairs Regulation No. 20 of 2018 on Village Financial Management and Government Accounting Standards (SAP). However, several challenges remain, including limited understanding of accounting terms among village officials and the use of the Siskeudes application. The study concludes that although village fund management has been implemented in line with regulations, enhancing human resource capacity is essential to achieve more effective, accountable, and transparent financial accounting practices at the village level.

Keywords: Village Financial Accounting, Village Fund, APBDes, Transparency, Accountability

