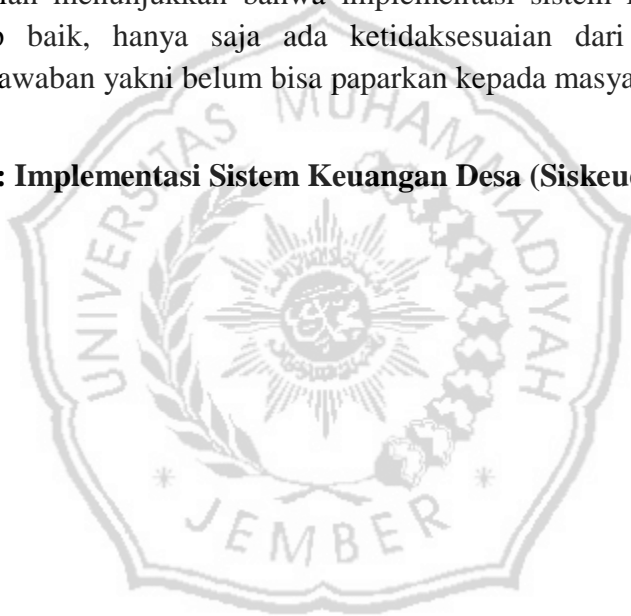


## ABSTRAK

Pengelolaan keuangan desa untuk penyelenggaraan pemerintah di Desa Besuki tidak terlepas dari faktor laporan keuangan sebagai sarana terwujudnya pengelolaan keuangan desa yang lebih baik, aplikasi sistem keuangan desa yang telah dikembangkan pemerintah desa untuk tata kelola desa agar dapat mempermudah pengelolaan keuangan desa lebih transparan dan akuntabel. Tujuan dari penelitian untuk mengetahui implementasi sistem keuangan desa (Siskeudes) Desa Besuki Kecamatan Besuki Kabupaten Situbondo. Peneliti menjelaskan menggunakan metode deskriptif kualitatif. Hasil penelitian menunjukkan bahwa implementasi sistem keuangan desa sudah cukup baik, hanya saja ada ketidaksesuaian dari sisi kegiatan pertanggungjawaban yakni belum bisa paparkan kepada masyarakat.

**Kata Kunci : Implementasi Sistem Keuangan Desa (Siskeudes)**



## ABSTRACT

The management of village finance for village administration is inseparable from financial factors as a means of achieving better village financial management, the application of the village financial system that has been developed by the village government to village governance in order to facilitate more transparent and accountable village financial management. The purpose of the study was to determine the implementation of the village financial system (Siskeudes) Besuki Village Besuki District Situbondo Regency. The researcher explained using qualitative descriptive methods. The result of the study indicates that the implementation of the village financial system has been quite good, except that there is a discrepancy in terms of accountability, which has not been able to explain to the public.

**Keywords: Implementation of the Village Financial System (Siskeudes)**

