

## ABSTRAK

Nama : Hepi Wahyudi  
Program Studi : Akuntansi  
Judul : Penerapan Akuntansi Keuangan Dana Desa Pada Apbdes Desa Pesisir Kecamatan Besuki Kabupaten Situbondo

Penelitian ini bertujuan untuk mengetahui seberapa jauh penerapan akuntansi keuangan desa dalam pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) di Desa Pesisir Kecamatan Besuki Kabupaten Situbondo pada Alokasi Dana Desa (ADD) melalui kegiatan yang meliputi perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggungjawaban. Metode penelitian yang digunakan adalah metode analisis kualitatif deskriptif. Narasumber dalam penelitian ini terdiri dari beberapa narasumber antara lain Kepala Desa, Bendahara Desa, Sekretaris Desa, Tim Pengelola ADD Desa Pesisir, Ketua BPD (Badan Permusyawaratan Desa) dan Perwakilan Masyarakat. Teknik pengumpulan data yang digunakan berupa wawancara, observasi dan analisis dokumentasi. Hasil penelitian ini menunjukkan bahwa Kepala Desa di Desa Pesisir telah melaksanakan prinsip-prinsip transparansi dan akuntabilitas pada pengelolaan tahun anggaran 2017. Secara umum pengelolaan APBDes di Desa Pesisir Kecamatan Besuki Kabupaten Situbondo sudah berjalan dengan baik walaupun masih ada kelemahan yang masih harus diperbaiki. Kata Kunci : Anggaran Pendapatan dan Belanja Desa (APBDes), Alokasi Dana Desa (ADD), Akuntansi Keuangan Desa.

## ABSTRACK

Name : Hepi Wahyudi  
Study program : Accounting  
Title : Implementation of Village Fund Financial Accounting in the Pesisir Village Apbdes, Besuki District, Situbondo Regency

*This research is meant to find out how for the implementation of village financial accounting of village chief in managing the village budget (APBDes) at the village of Pesisir Sub-District of Besuki District of Situbondo in the village. Allocation Fund (ADD) through the activities : the pelanning, the implementation, the reporting and the responsibility. The research method used is descriptive qualitative analysis method. The informance of this research are the village chief, the village treasure, the village secretary, the management tearn of village allocation fund of pesisir village, head of the village income agency (BPD) and Community Representatives. The data collection technique has been done by conducting interview, observation, and documentation analysis. The result of the research shows that the village chief of Pesisir village Sub-District of Besuki District of Situbondo has carried out the transparancy and accountability principles to the management of village budget (APBDes) in 2017 budget's year. Generally, the management of village budget (APBDes) of Pesisir Sub-District of besuki District of Situbondo has been running well, even though there are some weakness which need to be improved. Suitable with the existing provisions.*

*Keywords : Village Budget (APBDes), Village Allocation Fund (ADD), Village Vinancial Accounting*