

ABSTRAK

Diputra, I Gede Aristana (2023), “Peran Lembaga Pemeriksa Keuangan (LPK) serta Akuntabilitas Pengelolaan Keuangan Kwartir Daerah dan Cabang Gerakan Pramuka se-Bali”. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha. Pembimbing I: Prof. Dr. Anantawikrama Tungga Atmadja, S.E., Ak., M.Si dan Pembimbing II: Prof. Dr. I Gusti Ayu Purnamawati, S.E., M.Si., Ak.

Penelitian ini bertujuan untuk mendalami sejauh mana peran Lembaga Pemeriksa Keuangan (LPK) dalam pengawasan, pemeriksaan dan penerapan akuntabilitas pengelolaan keuangan di lingkungan Kwartir Daerah dan Cabang Gerakan Pramuka se-Bali. Metode yang digunakan adalah penelitian deskriptif dengan pendekatan kualitatif. Analisis data melalui tahapan, yaitu: *data collection, data reduction, data display, dan conclusion drawing/verification*. Hasil penelitian menunjukkan bahwa: 1) Sumber pendapatan utama kwartir adalah dari pemerintah; 2) LPK belum dibentuk sepenuhnya berdasarkan AD/ART, perlu penyempurnaan komposisi, kualifikasi dan peningkatan independensi anggota; 3) Peran LPK belum optimal karena belum adanya petunjuk teknis dan pelaksanaan terkait pemeriksaan keuangan oleh Kwartir Nasional; 4) LPK tidak digaji yaitu bekerja berdasarkan konsep “*ngayah*” atau sukarela; 5) LPK yang sudah bekerja dan melakukan pemeriksaan serta menerbitkan Laporan Hasil Pemeriksaan (LHP) adalah LPK Kwartir Cabang Buleleng dengan ruang lingkup pemeriksaan tidak hanya Aspek Keuangan, tetapi meliputi pemeriksaan Aspek Tupoksi, SDM, Sarana Prasarana dan Metode Kerja; 6) Kwartir telah menerapkan akuntabilitas prosedural, akuntabilitas proses, akuntabilitas vertikal dan akuntabilitas horizontal; 7) Kwartir diharapkan bisa mengoptimalkan peran LPK dalam proses pemeriksaan keuangan dan menjalankan Badan Usaha Kwartir untuk memperoleh pendapatan dari sumber intern.

Kata kunci: Akuntabilitas, Pengelolaan Keuangan, Gerakan Pramuka, Lembaga Pemeriksa Keuangan (LPK).

ABSTRACT

Diputra, I Gede Aristana (2023), “The Role of Financial Audit Institution (LPK) and Financial Accountability of Provincial and Regency Council of Scout Movement throughout Bali”. Thesis, Master of Accounting Study Program, Postgraduate Program, Ganesha University of Education. Advisor I: Prof. Dr. Anantawikrama Tungga Atmadja, S.E., Ak., M.Si and Advisor II: Prof. Dr. I Gusti Ayu Purnamawati, S.E., M.Si., Ak.

This study aims to investigate the extent of Financial Audit Institution (LPK) role in supervising, examining, and implementing financial management accountability within the Provincial and Regency Council of the Scout Movement throughout Bali. The method administered was descriptive research with a qualitative approach. Data analysis went through stages, namely: data collection, data reduction, data display, and conclusion drawing/verification. The results of the research show that: 1) The primary source of income for council was from the government; 2) LPK had not been fully formed based on the Memorandum of Association/Articles of Association (AD/ART), it was necessary to improve the composition, qualifications and increase the members' independence; 3) The significance of LPK was not optimal as there were no technical guidelines and implementation instructions related to financial audits issued by the National Council; 4) LPK was not paid, in other words working based on the concept of "ngayah" or voluntarily; 5) The LPK that had worked and carried out inspections and issued an Audit Report (LHP) is the LPK of Buleleng Regency Council with the scope of the examination not only on Financial Aspects, but includes examination on Functions, Human Resources, Infrastructure and Work Methods Aspects; 6) Council had implemented procedural accountability, process accountability, vertical accountability and horizontal accountability; 7) Council was expected to be able to optimize the role of LPK in the financial audit process and optimize the Council Business Entity to increase revenue from internal sources..

Kata kunci: Accountability, Financial Management, Scout Movement, Financial Audit Institution (LPK)).