

**PENERAPAN AKUNTANSI DANA DESA PADA PEMERINTAH DESA  
TALIBENG UNTUK MEWUJUDKAN *GOOD GOVERNANCE***

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui penerapan akuntansi penerimaan dan pengeluaran dana desa pemerintah desa Talibeng dan untuk mengetahui apakah pengalokasian dana desa telah mewujudkan good governance pada pemerintahan desa talibeng. Penelitian ini menggunakan jenis penelitian kualitatif. Data yang digunakan dalam penelitian ini yaitu data primer hasil wawancara yang dilakukan oleh peneliti dan data sekunder yang akan diberikan oleh pihak desa seperti buku kas umum, buku kas pembantu kegiatan, buku bank desa, dan buku kas pembantu pajak, dan struktur Desa Talibeng. Teknik pengumpulan data melalui observasi ke lokasi kantor desa Talibeng, wawancara yang akan dilaksanakan dengan kepala desa Talibeng, Sekretaris desa Talibeng dan Kaur Keuangan desa Talibeng, dan dokumentasi kemudian di analisis dengan metode analisis deskriptif. Berdasarkan hasil penelitian di atas, maka dapat disimpulkan bahwa penerapan akuntansi dana desa pada Desa Talibeng Kecamatan Sidemen Kabupaten Karangasem yang diterapkan sudah sesuai dengan Permendagri Nomor 113 tahun 2014 tentang Pengelolaan Keuangan dimana sudah menggunakan buku kas umum, buku kas pembantu pajak dan buku bank serta laporan realisasi anggaran. Pemerintah Desa Talibeng sudah mematuhi peraturan yang sudah ditetapkan dimana dalam Permendagri Nomor 113 Tahun 2014 tentang Pengelolaan Keuangan Desa berdasarkan asas akuntabilitas dan transparansi.

Kata-kata kunci: Dana Desa, Akuntabilitas, Transparansi

**THE APPLICATION OF VILLAGE FUND ACCOUNTING IN TALIBENG  
VILLAGE GOVERNMENT TO REALIZE GOOD GOVERNANCE**

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**ABSTRACT**

*This study aims to determine the application of accounting for receipts and expenditures of village funds of the Talibeng village government and to determine whether the allocation of village funds has realized good governance in the Talibeng village government. This research uses qualitative research. The data used in this study are primary data from interviews conducted by researchers and secondary data that will be provided by the village such as the general cash book, activity assistant cash book, village bank book, and tax assistant cash book, and the Talibeng Village structure. Data collection techniques through observation to the location of the Talibeng village office, interviews that will be carried out with the Talibeng village head, Talibeng village secretary and Talibeng village finance clerk, and documentation then analyzed by descriptive analysis method. Based on the results of the above research, it can be concluded that the application of village fund accounting in Talibeng Village, Sidemen District, Karangasem Regency which is applied is in accordance with Permendagri Number 113 of 2014 concerning Financial Management where it uses a general cash book, tax assistant cash book and bank book and budget realization reports. The Talibeng Village Government has complied with the regulations set out in Permendagri Number 113 of 2014 concerning Village Financial Management based on the principles of accountability and transparency.*

*Keywords: Village Fund, Accountability, Transparency*