

**ANALISIS AKUNTABILITAS DAN TRANSPARANSI
PENGELOLAAN DANA PEMIRAK MELALUI PERANAN
KEARIFAN BUDAYA LOKAL PANGENTOS AYAHAN ADAT
(STUDI KASUS PADA DESA ADAT PADANG BULIA
KECAMATAN SUKASADA KABUPATEN BULELENG)**

Oleh

I Gusti Agung Wahyu Krisna Mukti Pratama, NIM 1617051202

Program Studi S1 Akuntansi

ABSTRAK

Pemirak adalah suatu kebijakan yang diberikan oleh Desa *Adat* dimana para warga yang tidak bisa *haturang ngayah* atau melaksanakan tugas, maka diwajibkan membayar sebesar nominal yang disepakati sesuai dengan kriterianya. Desa Adat sebagai sebuah organisasi non publik yang mengelola dana pemirak, haruslah melakukan pertanggungjawaban terkait akuntabilitas dan transparansi pengelolaan keuangan tersebut. Penelitian ini bertujuan untuk mengetahui: (1) bagaimana proses pertanggungjawaban yang dilakukan Pihak Desa *Adat* Padang Bulia terkait menjaga akuntabilitas dan transparansi dana *pemirak* dan, (2) bagaimana para pengelola *pemirak* memahami prinsip-prinsip akuntabilitas dan transparansi dalam pengelolaan dana yang terhimpun. Penelitian ini dilakukan di Desa Adat Padang Bulia, Kecamatan Sukasada Kabupaten Buleleng. Dalam penelitian ini menggunakan metode kualitatif. Data yang digunakan dalam penelitian ini yaitu data primer dan data sekunder. Hasil penelitian ini menyatakan bahwa (1) proses pengelolaan keuangan dana pemirak melalui beberapa tahap yaitu penerimaan, pemakaian, dan pelaporan dimana akuntabilitas dan transparansi pengelolaan keuangan sudah dilaksanakan oleh Pengurus Desa Adat Padang Bulia dengan menyampaikan laporan rekapitulasi pemasukan dan pengeluaran saat rapat sangkepan dan membahasnya saat paruman, dan (2) Akuntabilitas dalam pengelolaan dana pemirak sudah mencakup transparansi, kewajiban, kontrol, responsibilitas, dan responsivitas.

Kata kunci: *Pemirak*, pengelolaan keuangan, akuntabilitas, transparansi

**ACCOUNTABILITY AND TRANPARENCY ANALYSIS FINANCIAL
MANAGEMENT OF PEMIRAK FUNDS THROUGH THE ROLE
LOCAL CULTURE OF PANGENTOS AYAHAN ADAT
(CASE STUDY IN PADANG BULIA TRADITIONAL VILLAGE
SUKASADA SUB DISTRICK BULELENG DISTRICT)**

By

I Gusti Agung Wahyu Krisna Mukti Pratama, NIM 1617051202

Program Study of Accounting

ABSTRAC

Pemirak is a financial policy given by the customary village in which the villagers who cannot do their duty for the village or known as *haturang ngayah* are required to pay the agreed nominal amount based on its criteria. As a non-public organization managing the funds of *Pemirak*, the customary village should take responsibility for the accountability and transparency of financial management. This study was conducted to find out (1) the accountability process done by the customary village of Padang Bulia related to maintaining the accountability and the transparency of the funds of *Pemirak*, (2) The comprehension of the people who were active in *Pemirak* management regarding the principles of accountability and transparency in the management of the collected funds. This study was conducted using the qualitative method and took place in the customary village of Padang Bulia, Sukasada sub-district of Buleleng regency. Primary data and secondary data were used in this study. The results found in this study showed (1) The financial management process of the funds of *Pemirak* was done through several stages, namely acceptance, consumption and reporting in which the accountability and the transparency in financial management have done by the management of the customary village of Padang Bulia by submitting a recapitulation report on income and expenditure during the meeting called *Sangkepan* which is then discussed in the next meeting known as *Paruman*, and (2) The accountability in the management of the funds of *Pemirak* has included transparency, obligations, control, responsibility, and responsiveness.

Keywords: *Pemirak*, Financial Management, Accountability, Transparency