

**ANALISIS TRANSPARANSI DAN AKUNTABILITAS PENGELOLAAN  
KEUANGAN PURA BEJI SANGSIT SEBAGAI OBYEK PARIWISATA DI  
KECAMATAN SAWAN KABUPATEN BULELENG**

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**ABSTRAK**

Pura Beji Sangsit merupakan salah satu organisasi nirlaba yang terbentuk dari anggota dengan kesamaan tujuan. Lokasi penelitian adalah Desa Sawan, Kabupaten Buleleng. Informan penelitian ini yaitu pengempon pura Beji Sangsit dan masyarakat. Penelitian ini menggunakan metode kualitatif, dengan observasi, wawancara dan dokumentasi. Teknik analisis data dilakukan melalui reduksi data, penyajian data dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa: pura Beji Sangsit mendapat pemasukan dari swadaya masyarakat, kewajiban anggota subak, dan subsidi kas pariwisata. Dana pura Beji Sangsit dialokasikan ke piodalan-piodalan, perawatan, pengelolaan, dan pembangunan pura. Laporan keuangan pura Beji Sangsit belum menerapkan pembuatan laporan keuangan sesuai dengan PSAK 45 tahun 2011. Prinsip transparansi yang dilaksanakan di pura Beji Sangsit sudah dilakukan maksimal oleh pengempon pura Beji Sangsit, akan tetapi terdapat ketidaksesuaian antara hasil wawancara pengempon dengan anggota subak. Prinsip akuntabilitas sudah dijalankan dengan baik oleh pengempon pura Beji Sangsit. Kendala-kendala yang dihadapi oleh pengempon pura Beji Sangsit dalam menerapkan prinsip transparansi dan akuntabilitas pengelolaan keuangan pura Beji Sangsit yaitu ada beberapa masyarakat yang tidak bisa hadir saat sosialisasi pelaporan keuangan, format yang berubah, dan masyarakat mengambil uang tidak sesuai peraturan

**Kata Kunci:** pengelolaan keuangan, transparansi, akuntabilitas.

**AN ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY OF  
FINANCIAL MANAGEMENT OF BEJI TEMPLE AS TOURISM  
OBJECT IN SANGSIT VILLAGE SAWAN SUBDISTRICT**

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**Abstract**

*Beji Sangsit Temple in is a non-profit organization formed by members with a common goal. The research locates in Sawan Village, Buleleng Regency. The informants of this research are the followers of Beji Sangsit temple and the community. This research uses qualitative methods, with observation, interview, and documentation. The data analysis techniques are done through data reduction, data presentation, and conclusion drawing. The results of this study indicate that: Beji Sangsit temple receives incomes from non-governmental organizations, obligations from Subak members, and tourism cash subsidies. The funds of Beji Sangsit temple are allocated to the tempel ceremony, maintenance, management and construction of the temple. The financial statement of Beji Sangsit temple has not yet implemented the preparation of financial statement in accordance with PSAK 45 year 2011. The principle of transparency implemented at Beji Sangsit Temple has been carried out maximally by the followers of Beji Sangsit temple, but there are discrepancies between the results of interviewing followers and the Subak members. The principle of accountability has been carried out well by the followers at Beji Sangsit temple. The obstacles faced by the followers of Beji Sangsit temple in applying the principles of transparency and accountability in the financial management are there are some people who could not be present during the socialization of financial reporting, the format is changed, and the public take money not according to the regulations*

**Keywords:** *financial management, transparency, accountability.*