

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana Implementasi Akuntansi Keuangan Desa Ululoga kecamatan Mauponggo telah sesuai dengan IAI-KASP (2015) tentang pedoman Asistensi Akuntansi Keuangan Desa.

Penelitian ini menggunakan metode deskriptif kualitatif dan menyimpulkan berdasarkan permendagri Nomor 113 Tahun 2014. Informan yang dipakai dalam penelitian ini terdiri dari Kepala Desa, Sekretaris Desa, Bendahara Desa, ketua BPD, Tokoh Masyarakat. Teknik pengumpulan data yang digunakan melalui observasi, wawancara, dan dokumentasi. Teknik analisis data diawali dari memeriksa kelengkapan data, memeriksa kualitas data, dan menganalisis data.

Hasil penelitian yang dilakukan menunjukkan bahwa laporan pengelolaan keuangan desa sudah memenuhi standar pencatatan keuangan desa seperti yang tercantum dalam laporan APBDesa, selain itu penjabaran laporan keuangan desa juga memberikan informasi terkait hasil dari penganggaran sebagai bagian dari kegiatan akuntansi desa yang terinci dalam laporan realisasi bahwa anggaran masih mengalami kekurangan dalam hal penganggaran.

Kata Kunci : Penerapan Akuntansi Keuangan Desa, APBDesa



ABSTRACT

This research aimed to find out how the implementation of Village Financial Accounting of Desa Ululoga, Mauponggo was suitable with IAI-KASP (2015) about the guideline of Assistance of Village Financial Accounting.

The research was descriptive-qualitative, in which drew conclusions based on Permendagri Number 113, 2014. Moreover, the informants which were used in this research consisted of the Head of Village, its secretary, its treasurer, head of BPD, and public figures. Furthermore, the data collection technique used observation, interview, and documentation. Additionally, the data analysis technique was started with checking the data completeness, the data quality, and data analysis.

The research result concluded that the report of Village Financial Management had fulfilled the standard of Village Financial Checking as had been mentioned in the report of APBDesa. Likewise, the preview of the Village Financial report had also given information related to the result of budgeting as part of Village Financial activities which were systematically within the realisation report. It showed that there was still a lack of budgeting.

Keywords: *Implementation of Village Financial Accounting, APBDes*

