

ABSTRAK

Al Mumiet Alam Afiat. 2021, Penerapan Sistem Pengelolaan Alokasi Dana Desa Untuk Mewujudkan Good Village Governance. Skripsi program studi Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Agus Salim Harrang dan Wa Ode Rayyani,

Penelitian ini bertujuan untuk mengetahui penerapan sistem pengelolaan alokasi dana desa untuk mewujudkan good village governance (Studi Pada Pemerintah Desa Bontorappo, Kec. Tarowang, Kab. Jeneponto). Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kualitatif. Penelitian kualitatif menekankan pada pemahaman terhadap realitas social. Penelitian ini dilaksanakan di Desa Bontorappo, Bontorappo adalah salah satu desa yang berada di ujung selatan bagian barat Kab. Jeneponto tepatnya di Kec. Tarowang.

Analisis data dalam penelitian dilakukan melalui tiga tahap, yang meliputi tahap reduksi data, tahap penyajian data, dan tahap penarikan kesimpulan/verifikasi data. Hasil yang ditemukan dalam penelitian ini menyatakan bahwa indicator pengelolaan alokasi dana desa berdasarkan Peraturan Menteri Dalam Negeri Nomor 1 Tahun 2016 dapat disimpulkan bahwa pengelolaan alokasi dana Desa Bontorappo Kecamatan tarowang Kabupaten jeneponto dapat mewujudkan good village governance.

Kata Kunci : Penerapan Sistem Pengelolaan Alokasi Dana Desa Untuk Mewujudkan Good Village Governance.

ABSTRACT

Al Mumiet Alam Afiat. 2021, *Implementation of the Village Fund Allocation Management System to Realize Good Village Governance*. Thesis of Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Agus Salim Harrang and Wa Ode Rayyani,

This study aims to determine the application of the village fund allocation management system to realize good village governance (Study at the Bontorappo Village Government, Tarowang District, Jeneponto Regency). The type of research used in this research is qualitative research. Qualitative research emphasizes understanding social reality. This research was conducted in Bontorappo Village, Bontorappo is one of the villages located at the southern tip of the western part of Kab. Jeneponto to be exact in the district. Tarowang.

Data analysis in the study was carried out through three stages, which included the data reduction stage, the data presentation stage, and the conclusion drawing/data verification stage. The results found in this study stated that the indicators for managing village fund allocations based on the Regulation of the Minister of Home Affairs Number 1 of 2016 can be concluded that the management of the allocation of funds in Bontorappo Village, Tarowang District, Jeneponto Regency can realize good village governance.

Keywords : Implementation of Village Fund Allocation Management System to Realize Good Village Governance.