

## ABSTRAK

**Ari Anggareksa. 2023. “Penerapan Transparansi dan Akuntabilitas Pengelolaan Keuangan Alokasi Dana Desa Tahun 2022 di Desa Pandai, Kecamatan Woha , Kabupaten Bima”. Skripsi. Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Abdul Muttalib dan Nasrullah.**

Penelitian ini merupakan jenis penelitian kualitatif dengan tujuan untuk mengetahui bagaimana Penerapan Transparansi dan Akuntabilitas Pengelolaan Keuangan Alokasi Dana Desa di Desa Pandai, Kecamatan Woha , Kabupaten Bima. Jenis dan sumber data yang digunakan dalam penelitian ini adalah data primer dan data sekunder. Tehnik pengumpulan data dalam penelitian ini berupa observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa dari tahap perencanaan, pelaksanaan, pertanggungjawaban dan pelaporan Alokasi Dana Desa di Desa Pandai sudah dikatakan telah menerapkan prinsip akuntabilitas dan transparansi dalam pengelolaan ADD.

**Kata kunci :** Alokasi Dana Desa, Transparansi, Akuntabilitas



## ABSTACK

**Ari Anggareksa. 2023. "Implementation of Transparency and Accountability in Financial Management of Village Fund Allocations in 2022 in Pandai Village, Woha District, Bima Regency". Thesis. Department of Management, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by: Abdul Muttalib and Nasrullah.**

This research is a type of qualitative research with the aim of finding out how the Implementation of Transparency and Accountability in Financial Management of Village Fund Allocations in Pandai Village, Woha District, Bima Regency. The types and sources of data used in this research are primary data and secondary data. Data collection techniques in this study are in the form of observation, interviews, and documentation. The results of the study show that from the planning, implementation, accountability and reporting stages of Village Fund Allocation in Pandai Village it has been said that it has implemented the principles of accountability and transparency in the management of ADD.

**Keywords:** *Allocation of Village Funds, Transparency, Accountability*

