

ABSTRAK

Muhammad Arief, 2024. *Transparansi Dan Akuntabilitas Perangkat Desa Terhadap Pengelolaan Keuangan Desa (Studi Pada Kantor Desa Topoyo Mamuju Tengah)*. Program studi akuntansi fakultas ekonomi dan bisnis universitas muhammadiyah makassar. Pembimbing utama (Endang Winarsih) dan Co-Pembimbing (Mukminat).

Pengelolaan keuangan desa merupakan keseluruhan kegiatan yang meliputi perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban. Desa dalam mengelola segala potensi desa guna peningkatan perekonomian dan kesejahteraan masyarakat, pelaksanaan pengelolaan keuangan desa harus berdasarkan azas transparan, akuntabel, partisipatif, tertib dan disiplin. Penelitian ini bertujuan untuk mengetahui pengaruh transparansi dan akuntabilitas, peran perangkat desa terhadap pengelolaan keuangan desa. Penelitian ini berlokasi di Desa Topoyo Kabupaten Mamuju Tengah. Jenis penelitian ini merupakan penelitian kualitatif. Metode pengumpulan data dilakukan dengan wawancara dan dokumentasi. Penelitian ini mengambil 4 responden yang terdiri dari Kepala Desa, Sekertaris Desa, Bendahara Desa dan Masyarakat Desa. tingkat transparansi pengelolaan keuangan Desa Topoyo yang sudah baik dapat dilihat dari akses informasi tersebut terbuka bagi siapa saja, terutama masyarakat desa. Informasi keuangan desa yang dapat diakses dengan mudah oleh masyarakat melalui media publikasi yang ada di berikan perangkat Desa Topoyo

***Kata kunci:* Transparansi, Akuntabilitas, Perangkat Desa, Pengelolaan Keuangan Desa**

ABSTRACT

Muhammad Arief, 2024. *Transparency and Accountability of Village Officials for Village Financial Management (Study at the Topoyo Mamuju Tengah Village Office)*. Accounting study program, Faculty of Economics and Business, Muhammadiyah University, Makassar. Main supervisor (Endang Winarsih) and Co-Supervisor (Mukminati).

Village financial management is a whole activity that includes planning, implementation, administration, reporting and accountability. In managing all village potential in order to improve the economy and community welfare, the implementation of village financial management must be based on the principles of transparency, accountability, participatory, orderly and disciplined. This research aims to determine the influence of transparency and accountability, the role of village officials on village financial management. This research was located in Topoyo Village, Central Mamuju Regency. This type of research is qualitative research. Data collection methods were carried out by interviews and documentation. This research took 4 respondents consisting of the Village Head, Village Secretary, Village Treasurer and Village Community. The level of transparency in Topoyo Village's financial management can be seen from the fact that access to information is open to anyone, especially the village community. Village financial information can be easily accessed by the community through existing publication media provided by Topoyo Village officials.

Keywords: *Transparency, Accountability, Village Apparatus, Village Financial Management*