

ABSTRAK

SYALILATUL USRAH, 2024. Analisis Pengelolaan Dana Desa di Desa Timusu Kecamatan Liriaja Kabupaten Soppeng. Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Syamsudin dan Ismail Rasulong.

Penelitian ini bertujuan untuk mengetahui Pengelolaan Dana Desa di Desa Timusu Kec. Liriaja Kab. Soppeng. Jenis penelitian yang digunakan adalah penelitian kualitatif. Teknik pengumpulan data yang digunakan dalam penelitian ini dengan cara wawancara, studi dokumentasi dan abservasi. Hasil pengumpulan data diolah menggunakan metode analisis komparatif yang di mana teknik analisis yang dilakukan dengan cara membuat perbandingan antar elemen yang sama, seperti penelitian ini yang membandingkan antara perencanaan pengelolaan keuangan Desa Timusu dengan standar-standar yang mengacu pada Permendagri No. 20 Tahun 2018 Tentang Pedoman Pengelolaan Keuangan Desa. Hasil penelitian yang didapat penulis yang membahas mengenai Analisis Pengelolaan Dana Desa di Desa Timusu Kecamatan Liriaja Kabupaten Soppeng adalah bahwa pengelolaan dana desa dimulai dari tahapan perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggungjawaban sudah sesuai dengan Permendagri Nomor 20 Tahun 2018 dan pengelolaan dana desa selama periode 6 tahun berjalan dengan efektif walaupun pengalokasian belum 100% efektif.

Kata Kunci: Dana Desa, Pengelolaan Dana Desa



ABSTRACT

SYALILATUL USRAH, 2024. Analysis of Village Fund Management in Timusu Village, Liliraja District, Soppeng Regency. Thesis of the Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Syamsudin and Ismail Rasulong.

This research aims to determine Village Fund Management in Timusu Village, District. Liliraja District. Soppeng. The type of research used is qualitative research. Data collection techniques used in this research were interviews, documentation studies and observation. The results of data collection are processed using the comparative analysis method, where the analysis technique is carried out by making comparisons between the same elements, such as this research which compares the financial management planning of Timusu Village with standards referring to Permendagri No. 20 of 2018 concerning Village Financial Management Guidelines. The results of the research obtained by the author discussing the Analysis of Village Fund Management in Timusu Village, Liliraja District, Soppeng Regency, are that village fund management starting from the planning, implementation, administration, reporting and accountability stages is in accordance with Minister of Home Affairs Regulation Number 20 of 2018 and the management of village funds throughout The 6 year period ran effectively even though the allocation was not 100% effective.

Keywords: Village Funds, Village Fund Management

