

ABSTRAK

IBNU SABIL, 2024. Analisis persepsi masyarakat terhadap transparansi dan akuntabilitas pengelolaan dana desa pada kantor desa Lassang barat Kecamatan Polombangkeng Utara Kabupaten Takalar. Skripsi Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh: Abdul Muttalib dan Nasrullah

Penelitian ini bertujuan Untuk menggambarkan Persepsi Masyarakat terhadap Transparansi dan Akuntabilitas Pengelolaan Dana Desa pada Kantor Desa Lassang Barat, Kecamatan Polombangkeng Utara, Kabupaten Takalar. Metode penelitian yang digunakan adalah metode kualitatif adalah data yang diperoleh dari pemerintah desa yang dapat dibuktikan dengan memaparkan, menafsirkan dan menggambarkan keadaan serta peristiwa yang terjadi yang ada diolah dan dianalisa sesuai dengan metode analisis sehingga dapat terlihat hasilnya.

Hasil penelitian berdasarkan penelitian tentang persepsi masyarakat terhadap transparansi dan akuntabilitas pengelolaan dana desa pada kantor desa Lassang barat Kecamatan Polombangkeng Utara Kabupaten Takalar. Dapat disimpulkan bahwa penerapan sistem transparansinya sudah efektif atau sudah terealisasi berdasarkan dengan hasil wawancara terhadap masyarakat desa Lassang barat. Akan tetapi masih memiliki kekurangan di SDMnya karena tidak terlalu paham mengenai akuntansi, cara pengolahan keuangan desa dan peraturan-peraturan tentang pengolahan keuangan desa.

Kata Kunci : Persepsi, Transparansi, Akuntabilitas pengelolaan dana desa.

ABSTRACT

IBNU SABIL, 2024. Analysis of community perceptions of transparency and accountability in village fund management at the West Lassang village office, North Polombangkeng District, Takalar Regency. Thesis, Management Department, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Abdul Muttalib and Nasrullah

This research aims to describe community perceptions of transparency and accountability in village fund management at the West Lassang Village Office, North Polombangkeng District, Takalar Regency. The research method used is a qualitative method, namely data obtained from the village government which can be proven by explaining, interpreting and describing the conditions and events that occur which are processed and analyzed according to the analytical method so that the results can be seen.

The research results are based on research on community perceptions of transparency and accountability in village fund management at the West Lassang Village Office, North Polombangkeng District, Takalar Regency. It can be concluded that the implementation of the transparency system has been effective or has been realized based on the results of interviews with the people of West Lassang village. However, there are still deficiencies in human resources because they do not really understand accounting, how to manage village finances and regulations regarding village financial management.

Keywords: *Perception, Transparency, Accountability for village fund management*