ANALISIS PENERAPAN TRANSPARANSI DAN AKUNTABILITAS DALAM PENGELOLAAN KEUANGAN DESA BERDASARKAN PERMENDAGRI NOMOR 20 TAHUN 2018 PADA DESA MULYOAGUNG KECAMATAN DAU KABUPATEN MALANG

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ABSTRAK

Penelitian ini mengkaji bagaimana konsep transparansi dan akuntabilitas digunakan dalam pengelolaan keuangan desa. Pengumpulan data dilakukan melalui teknik kualitatif dengan pendekatan deskriptif, meliputi observasi, wawancara, dan perekaman. Analisis data dilakukan melalui proses reduksi data, penyajian data, serta penarikan kesimpulan. Temuan menunjukkan bahwa konsep transparansi dan akuntabilitas umumnya telah diterapkan pada setiap tahapan pengelolaan keuangan, mulai dari perencanaan hingga pelaporan. Namun demikian, masih terdapat beberapa kendala seperti kualitas sumber daya manusia yang rendah, keterlambatan penyusunan laporan, serta perubahan regulasi yang membutuhkan penyesuaian berkelanjutan. Peningkatan keterlibatan masyarakat serta optimalisasi media informasi publik masih diperlukan untuk mendukung pengelolaan keuangan desa yang lebih efektif, transparan, dan sesuai dengan prinsip tata kelola yang baik.

Kata Kunci: Transparansi,Akuntabilitas,Pengelolaan Keuangan Desa, Good Governance.

ANALYSIS OF THE IMPLEMENTATION OF TRANSPARENCY AND ACCOUNTABILITY IN VILLAGE FINANCIAL MANAGEMENT BASED ON REGULATION OF THE MINISTER OF HOME AFFAIRS NUMBER 20 OF 2018 IN MULYOAGUNG VILLAGE, DAU DISTRICT, MALANG REGENCY

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ABSTRACT

This study examines how the concepts of transparency and accountability are used in village financial management. Data collection was conducted using qualitative techniques with a descriptive approach, including observation, interviews, and recording. Data analysis was conducted through data reduction, data presentation, and conclusion drawing. The findings indicate that the concepts of transparency and accountability have generally been applied at every stage of financial management, from planning to reporting. However, several obstacles remain, such as low-quality human resources, delays in reporting, and regulatory changes that require continuous adjustment. Increasing community involvement and optimizing public information media are still needed to support more effective, transparent village financial **management, and in accordance with the principles of good governance.**

Keywords: Transparency, Accountability, Village Financial Management, Good Governance.