

**ANALISIS AKUNTABILITAS PENGELOLAAN ALOKASI DANA
DESA (STUDI KASUS DESA SEBERANG KECAMATAN
PERSISIR BUKIT KOTA SUNGAI PENUH PROVINSI
JAMBI)**

SKRIPSI

**Diajukan Untuk Memenuhi Tugas-Tugas Dan Memenuhi Salah
Satu Syarat Guna Memperoleh Gelar Serjana Ekonomi**



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**SEKOLAH TINGGI ILMU EKONOMI SAKTI ALAM KERINCI
PROGRAM STUDI AKUNTANSI SUNGAI PENUH
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Accountability Analysis of Village Fund Allocation Management (Case Study of Seberang Village, Persisir Bukit District, Sungai Banyak City, Jambi Province)

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ABSTRACT

Currently there has been a lot of special attention to accounting practices carried out by the village government. This is because there are demands for managing the village fund budget which is distributed by the central government to all villages with the aim of increasing public trust regarding the management of village funds, so accounting principles are needed.

This research aims to determine the accountability of fund management Seberang Village, Persisir Bukit District, Sungai Banyak City, Jambi Province, which was then analyzed using Public Sector Accounting. This type of research uses a qualitative descriptive method and in collecting data this type of research uses a case study approach. The data analysis techniques used are data reduction, data presentation and drawing conclusions. The data validity test used in this research is the credibility test.

The results of this research show that: (1) Seberang Village Government The village fund management system involves the community in planning, implementation, reporting and accountability such as making farm roads and agricultural irrigation. Accountability reports and recording of financial reports for the Seberang Village Government are accountable to the community. Open access is conveyed to the wider community by installing billboards containing APBDes information. (2) Accountability for the management of Seberang village funds has been realized well, this is proven by the realization of development within the budgeted budget and this cannot be separated from the participation of the Seberang village community in managing village funds. (3) Management of Seberang Village funds is in accordance with accounting principles, namely: the principle of accountability, the principle of justice and the principle of truth.
Keywords: Management System, Forms of Accountability, Accounting Principles, Village Funds.