

## Analisis Akuntabilitas dan Transparansi Pengelolaan Keuangan pada Kantor Desa Sindangkerta

*Analysis Of Accountability And Transparency Of Financial Management At The Sindangkerta Village Office*

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### A B S T R A K

Penelitian ini bertujuan untuk menganalisis pengelolaan keuangan di Kantor Desa Sindangkerta, mengidentifikasi pihak-pihak yang bertanggung jawab dalam pengelolaan tersebut, mengevaluasi penerapan prinsip akuntabilitas dan transparansi, serta mengungkap hambatan yang dihadapi dalam implementasinya. Penelitian ini menggunakan metode deskriptif kualitatif dengan pendekatan studi kasus, berlokasi di Desa Sindangkerta, Kabupaten Bandung Barat. Data dikumpulkan melalui wawancara mendalam, observasi langsung, dan dokumentasi. Hasil penelitian menunjukkan bahwa akuntabilitas telah dijalankan dengan adanya pelaporan keuangan dan keterlibatan perangkat desa dalam proses administrasi. Namun, dari sisi transparansi ditemukan kekurangan dalam penyampaian informasi anggaran kepada masyarakat; informasi belum tersedia secara terbuka melalui papan informasi, spanduk, atau media sosial desa. Hambatan utama yang dihadapi meliputi keterbatasan sumber daya manusia, sarana informasi yang belum optimal, dan minimnya literasi keuangan masyarakat desa. Temuan ini menegaskan pentingnya penguatan sistem pelaporan dan keterbukaan informasi untuk mewujudkan tata kelola keuangan desa yang akuntabel dan transparan sesuai regulasi. Penelitian ini memberikan kontribusi terhadap pengembangan kerangka evaluasi pengelolaan keuangan desa berbasis prinsip good governance.

### A B S T R A C T

*This study aims to analyze financial management practices at the Sindangkerta Village Office, identify the responsible parties involved, evaluate the implementation of accountability and transparency principles, and uncover the challenges encountered in their application. The research employs a descriptive qualitative method with a case study approach conducted in Sindangkerta Village, West Bandung Regency. Data were collected through in-depth interviews, direct observation, and documentation. The findings reveal that, in terms of accountability, the village government has implemented mechanisms such as financial reporting and the involvement of village officials in administrative processes. However, from the perspective of transparency, deficiencies remain, particularly in disseminating budget information to the public. Financial data is not yet publicly accessible through information boards, banners, or official social media platforms, resulting in limited community engagement in budget oversight. These findings highlight the urgent need to enhance financial reporting systems and public information access to establish accountable and transparent village financial governance. This study contributes to the development of an evaluative framework for village finance management grounded in good governance principles.*

Keywords:

Accountability, Transparency,  
Village Financial Management,  
Community Participation, Case  
Study..

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