

## ABSTRAK

Raihan Faturrahman, 2023. "*Analisis Perencanaan Pengelolaan Keuangan Desa Di Desa Adirejo Kecamatan Pekalongan Kabupaten Lampung Timur*". Tugas Akhir, Jurusan D-III Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Metro, Pembimbing (1) Yulita Zanaria, S.E., M.Si., Akt., CA. Pembimbing (2) Ana Septiani, S.E., M.Si.

Tugas akhir ini membahas tentang Analisis Perencanaan Pengelolaan Keuangan Desa di Desa Adirejo Kecamatan Pekalongan Kabupaten Lampung Timur. Penelitian ini bertujuan untuk mengetahui apakah perencanaan pengelolaan keuangan dana desa pada pemerintahan desa di Desa Adirejo sudah sesuai dengan perencanaan pengelolaan keuangan desa menurut Permendagri No. 20 Tahun 2018. Jenis penelitian ini adalah deskriptif kualitatif. Informasi penelitian yaitu kepala desa dan aparatur Desa Adirejo Kecamatan Pekalongan Kabupaten Lampung Timur. Teknik pengumpulan data dalam penelitian ini menggunakan beberapa metode yaitu Observasi (pengamatan), *interview* (wawancara), dan dokumentasi. Setelah semua data terkumpul, selanjutnya disusun menggunakan analisis kualitatif yang bersifat mendeskripsikan data sehingga dapat ditarik kesimpulan untuk menjawab permasalahan penelitian ini.

Hasil penelitian ini menunjukkan bahwa dalam melakukan perencanaan pengelolaan keuangan desa di Desa Adirejo, kepala desa dan aparatur Desa Adirejo telah berusaha mengikuti Permendagri Nomor 20 Tahun 2018, juga perencanaan pengelolaan keuangan desa di Desa Adirejo dengan perencanaan pengelolaan keuangan desa menurut Permendagri Nomor 20 Tahun 2018 tentang pengelolaan keuangan desa tidak sesuai dengan tahap pelaporannya dan pertanggungjawabannya.

**Kata Kunci:** Perencanaan Pengelolaan Keuangan Desa, Pelaksanaan Penatausahaan, Pelaporan, Pertanggungjawaban Laporan Keuangan Desa Dengan Permendagri 20 Tahun 2018, APBDesa.

## ***ABSTRACT***

Raihan Faturrahman, 2023. "Analysis of Village Financial Management Planning in Adirejo Village, Pekalongan District, East Lampung Regency". An Undergraduate Thesis, D-III Department, Accounting Study Program, Economics and Business Faculty, Muhammadiyah University of Metro, Advisor (1) Yulita Zanaria, S.E., M.Si., Akt., CA. Advisor (2) Ana Septiani, S.E., M.Si.

This Undergraduate Thesis discussed the Analysis of Village Financial Management Planning in Adirejo Village, Pekalongan District, East Lampung Regency. This study aimed to determine whether the financial management planning of village funds in the village government in Adirejo Village was in accordance with village financial management planning according to Permendagri No. 20/2018. This type of research was descriptive qualitative. The research information was the village head and village apparatus of Adirejo Village, Pekalongan District, East Lampung Regency. Data collection techniques in this study used several methods, namely observation, interviews, and documentation. After all the data were collected, they were then compiled using qualitative analysis which described the data so that conclusions can be drawn to answer the problems of this research.

The results of this study indicated that in planning village financial management in Adirejo Village, the village head and the Adirejo Village apparatus have tried to follow Permendagri Number 20 of 2018, also village financial management planning in Adirejo Village with village financial management planning according to Permendagri Number 20 of 2018 concerning village financial management was not in accordance with the reporting and accountability stages.

**Keywords:** Village Financial Management Planning, Implementation of Administration, Reporting, Accountability of Village Financial Reports with Permendagri 20/2018, APBDesa.