

**PENERAPAN SISTEM KEUANGAN DESA (SISKEUDES) DALAM  
AKUNTABILITAS PENGELOLAAN  
KEUANGAN DESA  
(Studi Kasus di Desa Gedangan Kecamatan Mojowarno Kabupaten  
Jombang)**

**ABSTRAK**

**Oleh:**

**Sholikhatul Ilmiah**

**Dosen Pembimbing :**

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Penelitian ini bertujuan untuk mengetahui penerapan Sistem Keuangan Desa (Siskeudes) di Desa Gedangan. Penelitian menggunakan deskriptif kualitatif yang dilaksanakan melalui pengumpulan data dengan data primer dan sekunder, melalui Studi Pustaka, Studi Lapangan. Analisa data dengan menggunakan metode kualitatif dengan reduksi data, penyajian data dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa Desa Gedangan sudah mengimplementasikan sistem keuangan desa (siskeudes). Pengelolaan keuangan desa pada Desa Gedangan sudah sesuai dengan Standar Operasional Prosedur (SOP) yaitu Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa. Pengelolaan keuangan desa pada Desa Gedangan meliputi perencanaan, pelaksanaan, penatausahaan, dan pelaporan. Desa Gedangan dalam mengelola keuangan desa sudah transparan dan akuntabel. Pengelolaan keuangan desa menggunakan sistem keuangan desa meningkatkan kinerja aparatur desa

***Kata Kunci: Penerapan, Sistem, Keuangan Desa***

**IMPLEMENTATION OF THE VILLAGE FINANCIAL SYSTEM  
(SISKEUDES) IN MANAGEMENT ACCOUNTABILITY  
VILLAGE FINANCE  
(Case Study in Gedangan Village, Mojowarno District, Jombang Regency)**

**ABSTRACT**

**By:**

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*This study aims to determine the implementation of the Village Financial System (Siskeudes) in Gedangan Village. The research uses descriptive qualitative which is carried out through data collection with primary and secondary data, through library studies, field studies. data analysis using qualitative methods with data reduction, data presentation and drawing conclusions. The results showed that Gedangan Village has implemented a village financial system (siskeudes). Village financial management in Gedangan Village is in accordance with Standard Operating Procedures (SOP), namely the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management. Village financial management in Gedangan Village includes planning, implementation, administration, and reporting. Gedangan Village in managing village finances is transparent and accountable. Village financial management using the village financial system improves the performance of the village apparatus*

*Keywords: Implementation, System, Village Finance*