

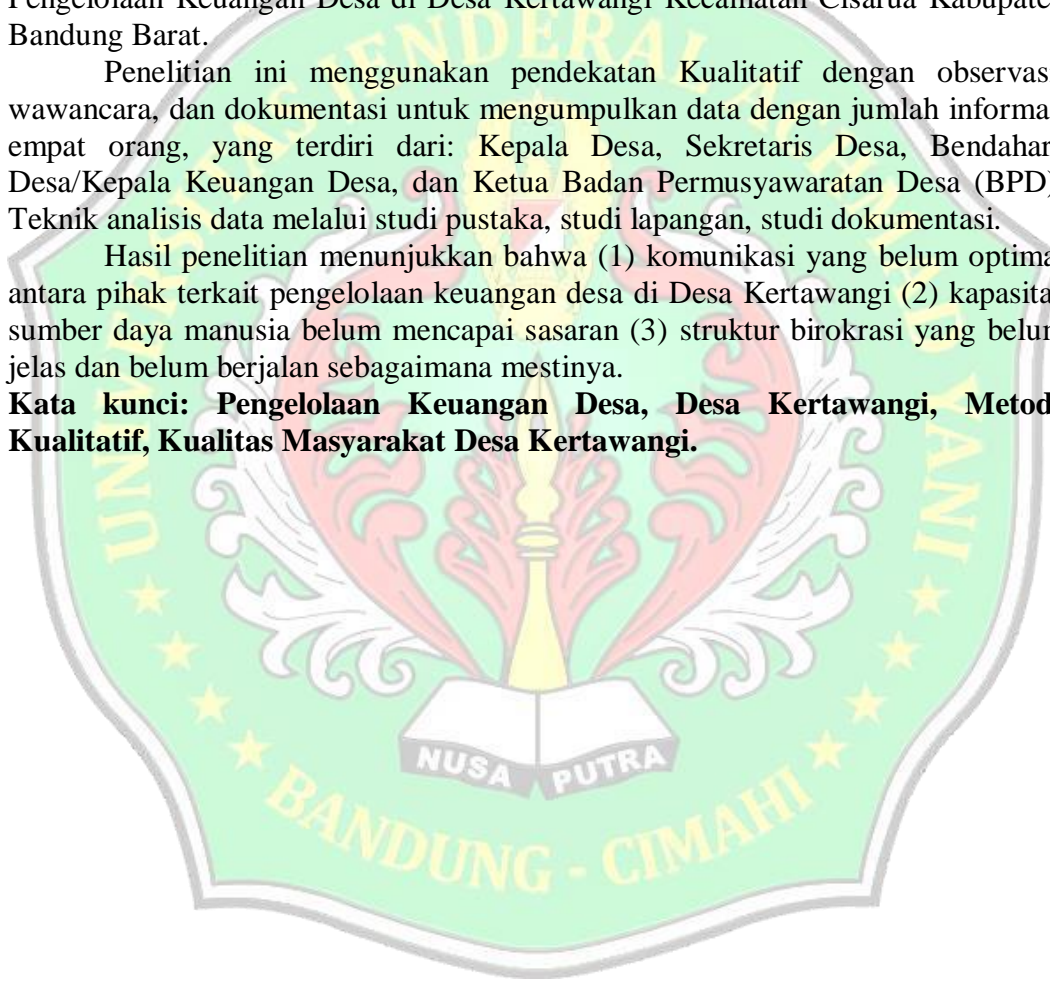
ABSTRAK

Judul Skripsi “**Implementasi Pengelolaan Keuangan Desa di Desa Kertawangi Kecamatan Cisarua Kabupaten Bandung Barat**”. Masalah dalam penelitian ini terfokus pada belum optimalnya sumber daya manusia yang dimiliki dalam pengelolaan keuangan desa. Identifikasi masalah dalam penelitian ini adalah bagaimana implementasi kebijakan pengelolaan keuangan desa di Desa Kertawangi Kecamatan Cisarua Kabupaten Bandung Barat, bagaimana optimalisasi sumber daya yang dimiliki Desa Kertawangi Kecamatan Cisarua Kabupaten Bandung Barat. Tujuan penelitian ini untuk memahami, menganalisis dan mendeskripsikan Pengelolaan Keuangan Desa di Desa Kertawangi Kecamatan Cisarua Kabupaten Bandung Barat.

Penelitian ini menggunakan pendekatan Kualitatif dengan observasi, wawancara, dan dokumentasi untuk mengumpulkan data dengan jumlah informan empat orang, yang terdiri dari: Kepala Desa, Sekretaris Desa, Bendahara Desa/Kepala Keuangan Desa, dan Ketua Badan Permusyawaratan Desa (BPD). Teknik analisis data melalui studi pustaka, studi lapangan, studi dokumentasi.

Hasil penelitian menunjukkan bahwa (1) komunikasi yang belum optimal antara pihak terkait pengelolaan keuangan desa di Desa Kertawangi (2) kapasitas sumber daya manusia belum mencapai sasaran (3) struktur birokrasi yang belum jelas dan belum berjalan sebagaimana mestinya.

Kata kunci: Pengelolaan Keuangan Desa, Desa Kertawangi, Metode Kualitatif, Kualitas Masyarakat Desa Kertawangi.



ABSTRACT

Thesis Title "Implementation of Village Financial Management in Kertawangi Village, Cisarua District, West Bandung Regency". The problem in this research is focused on the lack of optimal human resources in village financial management. Identification of the problem in this study is how the implementation of village financial management policies in Kertawangi Village, Cisarua District, West Bandung Regency, how to optimize the resources owned by Kertawangi Village, Cisarua District, West Bandung Regency.

The purpose of this study is to understand, analyze and describe Village Financial Management in Kertawangi Village, Cisarua District, West Bandung Regency. This study uses a qualitative approach with observation, interviews, and documentation to collect data with a total of four informants, consisting of: Village Head, Village Secretary, Village Treasurer / Village Finance Head, and Chair of the Village Consultative Body (BPD). Data analysis techniques through literature study, field studies, documentation studies.

The results showed that (1) communication that was not optimal between the parties involved in village financial management in Kertawangi Village (2) human resource capacity had not reached the target (3) bureaucratic structure that was unclear and was not working as it should.

Keywords: *Village Financial Management, Kertawangi Village, Qualitative Methods, Quality of Kertawangi Village Communities.*

