

## INTISARI

Penelitian ini bertujuan untuk mengetahui sejauh mana prinsip akuntabilitas diterapkan dalam pengelolaan keuangan desa, khususnya di Desa Muruh, Kecamatan Gantiwarno, Kabupaten Klaten. Dalam konteks ini, penelitian berfokus pada tahap perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban Anggaran Pendapatan dan Belanja Desa (APBDes). Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus. Data dikumpulkan melalui wawancara semi-terstruktur dan analisis dokumen. Hasil penelitian menunjukkan bahwa meskipun Desa Muruh telah berupaya menerapkan prinsip akuntabilitas dalam pengelolaan APBDes, masih terdapat tantangan dalam pelaksanaannya, terutama terkait transparansi dan partisipasi masyarakat. Penelitian ini memberikan rekomendasi untuk memperbaiki praktik akuntabilitas keuangan desa melalui penguatan sistem pengendalian internal dan peningkatan kapasitas sumber daya manusia.

Kata Kunci: akuntabilitas, APBDes, pengelolaan keuangan desa, *good governance*

## ABSTRAK

*This study aims to determine the extent to which the principle of accountability is applied in village financial management, particularly in Muruh Village, Gantiwarno Sub-District, Klaten Regency. In this context, the research focuses on the stages of planning, implementation, administration, reporting, and accountability of the Village Revenue and Expenditure Budget (APBDes). This study employed a qualitative approach with a case study design. Data were collected through semi-structured interviews and document analysis. The findings indicated that although Muruh Village has made efforts to implement the principle of accountability in APBDes management, challenges remained in its execution, particularly regarding transparency and community participation. This study provides recommendations to improve village financial accountability practices by strengthening internal control systems and enhancing human resource capacity.*

*Keywords: accountability, APBDes, village financial management, good governance*