**ABSTRAK**

Akuntabilitas dalam pengelolaan desa sangatlah penting. Hal ini menuntut pemerintah desa untuk mengelola keuangan desa secara profesional, efektif dan efisien dan akuntabel. Tujuan dalam penelitian ini adalah untuk mengetahui bagaimana kesiapan pemerintah desa dalam mewujudkan akuntabilitas pengelolaan keuangan desa, maka dilakukan penelitian mengenai pengaruh penyajian laporan keuangan, aksesbilitas laporan keuangan, dan sistem pengendalian internal terhadap akuntabilitas pengelolaan keuangan desa.

Subjek dalam penelitian ini adalah kepala desa dan kaur keuangan di desa – desa se-Kecamatan Bumiayu. Instrumen pengumpulan data dalam penelitian ini adalah kuesioner, wawancara dan studi pustaka.

Hasil penelitian ini menunjukan bahwa penyajian laporan keuangan tidak berpengaruh signifikan terhadap akuntabilitas pengelolaan keuangan desa, aksesbilitas laporan keuangan tidak berpengaruh signifikan terhadap akuntabilitas pengelolaan keuangan desa dan sistem pengendalian internal berpengaruh positif signifikan terhadap akuntabilitas pengelolaan keuangan desa.

**Kata Kunci** : Penyajian laporan keuangan, Aksesbilitas laporan keuangan, sistem pengendalian internal, akuntabilitas pengelolaan keuangan desa.

***ABSTRACT***

Accountability in village management is very important. This requires the village government to manage village finances in a professional, effective and efficient and accountable manner. The purpose of this study was to find out how the readiness of the village government in realizing the accountability of village financial management, then conducted research on the effect of the presentation of financial statements, accessibility of financial statements, and the internal control system on accountability of village financial management.

Subjects in this study were village heads and financial officers in villages in Bumiayu District. Data collection instruments in this study were questionnaires, interviews and literature studies.

The results of this study indicate that the presentation of financial statements does not significantly influence the accountability of village financial management, the accessibility of financial statements does not significantly influence the accountability of village financial management and the internal control system has a significant positive effect on the accountability of village financial management.

**Keywords:** Presentation of financial statements, accessibility of financial statements, internal control system, accountability of village financial management.