

***Implementation of Accountability of Joint Village-Owned Enterprises
(BUMDesma) in the Perspective of Government Regulation Number 11 of 2021***
Avissena Harkat, S.E., M.M

Usnul Hotimah
*Study Program of Public Sector Accounting
Majoring Of Business*

ABSTRACT

This study aims to explain the implementation of accountability of Village-Owned Joint Enterprises (BUMDesma) from the perspective of Government Regulation Number 11 of 2021. BUMDesma is a village economic institution established to improve community welfare through the collective management of village enterprises; therefore, a transparent and accountable accountability system is required. This research employs a qualitative method with a descriptive approach. Data collection techniques were carried out through interviews, observations, and documentation involving informants engaged in management, reporting, and deliberation forums for the presentation of BUMDesma business results. The data obtained were then analyzed to ensure that the implementation of BUMDesma accountability is in accordance with applicable regulations. The results show that the implementation of BUMDesma accountability has been carried out through the preparation of monthly reports that include semester reports and annual reports. The annual report is presented at the beginning of the year in the Inter-Village Deliberation forum as a form of accountability by the operational management of BUMDesma. However, in its implementation, there are still several constraints that hinder the accountability reporting process in accordance with Government Regulation Number 11 of 2021, particularly regarding the preparation of semester reports, which have not yet been compiled separately or independently from the monthly reports. This condition has led to the suboptimal implementation of BUMDesma accountability, especially in terms of transparency and accountability.

Keywords: BUMDesma, Accountability, Government Regulation Number 11 of 2021, Good Governance.