

LIST OF CONTENT

TITLE.....	i
PERNYATAAN BEBAS DARI PLAGIAT.....	ii
STATEMENT OF ORIGINALITY.....	iii
PERTANGGUNGJAWABAN SKRIPSI.....	iv
LEMBAR YURIDIS.....	v
ACKNOWLEDGEMENT.....	vi
ABSTRACT.....	vii
ABSTRAK.....	viii
SUMMARY.....	ix
RINGKASAN.....	xii
LIST OF CONTENT.....	xv
LIST OF TABLE.....	xviii
LIST OF FIGURE.....	xix
LIST OF APPENDIX.....	xx
CHAPTER I INTRODUCTION.....	1
1.1. Background.....	1
1.2. Problem Formulation.....	5
1.3. Research Objectives.....	6
1.4. Research Contribution.....	6
1.4.1. Theoretical Contributions.....	6
1.4.2. Practical Contributions.....	6
CHAPTER II LITERATURE REVIEW.....	7

2.1. Theoretical Foundation.....	7
2.1.1. Stewardship Teory.....	7
2.1.2. Accountability.....	8
2.1.3. Transparency.....	9
2.1.4. Village and Village Government.....	9
2.1.5. Village Financial Management.....	10
2.1.5.1. Planning.....	10
2.1.5.2. Implementation.....	10
2.1.5.3. Administration.....	10
2.1.5.4. Reporting.....	11
2.1.5.5. Accountability.....	11
2.1.6. Village Revenue and Expenditure Budget (ABPDes).....	12
2.1.6.1. Village Budget Fungtion.....	12
2.1.6.2. Village Budget Benefits.....	13
2.1.6.3. Village Budget Principles.....	14
2.1.6.4. Role of Community in Village Financial Management....	15
2.1.6.5. Village Income.....	16
2.1.6.6. Village Expenditure.....	17
2.1.6.7. Village Financing.....	18
2.2. Empirical Study.....	18
2.3. Conceptual Framework.....	25
CHAPTER III RESEARCH METHOD.....	27
3.1. Types of Research.....	27
3.2. Place and Time of Research.....	27
3.3. Data.....	29
3.4. Research Informant.....	30
3.5. Data Collection Method.....	30

3.6. Data Analysis Technique.....	31
CHAPTER IV RESULT AND CONCLUSION.....	35
4.1. Research Results.....	35
4.1.1. Description of the Research Object.....	35
4.1.2. APBDes Management Systems and Procedures in Nanga Taman Village, Sekadau District.....	38
4.1.2.1. APBDes Management Planning Stage.....	38
4.1.2.2. APBDes Management Implementation Stage.....	41
4.1.2.3. APBDes Management Administrative Stage.....	45
4.1.2.4. APBDes Management Reporting Stage.....	47
4.1.2.5. APBDes Management Accountability Stage.....	49
4.1.3. Analysis of the Appropriateness of the Implementation of the Stages in APBDes Management in Nanga Taman Village Sekadau Regency.....	50
4.2. Discussions.....	53
CHAPTER V CLOSING.....	55
5.1. Conclusions.....	55
5.2. Limitations.....	55
5.3. Suggestions.....	56
Bibliography.....	57