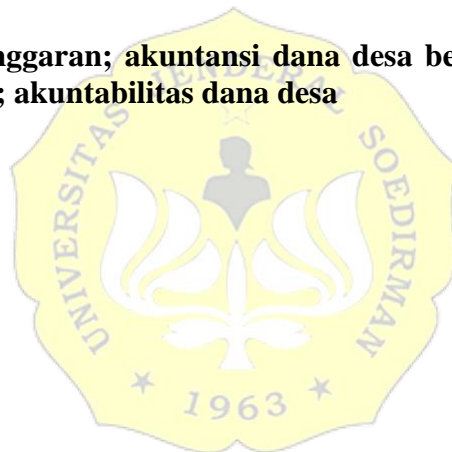


RINGKASAN

Tujuan penelitian ini yaitu untuk menguji pengaruh dari penganggaran, akuntansi dana berbasis kas, partisipasi masyarakat, dan regulasi terhadap akuntabilitas dana di desa yang berada di wilayah Kecamatan Sariwangi. Jenis penelitian ini adalah penelitian kuantitatif. Teknik pengumpulan data dengan menggunakan kuesioner. Populasi pada penelitian ini yaitu seluruh aparatur desa yang berada di Kecamatan Sariwangi, dan teknik pengambilan sampel menggunakan purposive sampling sebesar 40 responden. Teknik analisis data dengan menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan: (1) Penganggaran berpengaruh negatif terhadap akuntabilitas dana desa, (2) Akuntansi Dana Desa Berbasis Kas berpengaruh positif terhadap akuntabilitas dana desa. (3) Partisipasi masyarakat berpengaruh positif terhadap akuntabilitas dana desa. (4) Regulasi berpengaruh positif terhadap akuntabilitas dana desa.

Kata Kunci : Penganggaran; akuntansi dana desa berbasis kas; partisipasi masyarakat; regulasi; akuntabilitas dana desa



SUMMARY

The purpose of this study is to examine the effect of budgeting, cash-based fund accounting, community participation, and regulation on fund accountability in villages located in the Sariwangi District. This type of research is quantitative research. Data collection techniques using a questionnaire. The population in this study were all village officials in Sariwangi District, and the sampling technique used was purposive sampling of 40 respondents. Data analysis technique using multiple linear regression analysis. The results of the study show: (1) Budgeting has a negative effect on village fund accountability, (2) Cash-Based Village Fund Accounting has a positive effect on village fund accountability. (3) Community participation has a positive effect on village fund accountability. (4) Regulation has a positive effect on the accountability of village funds.

Keywords: Budgeting; cash-based village fund accounting; society participation; regulation; village fund accountability

