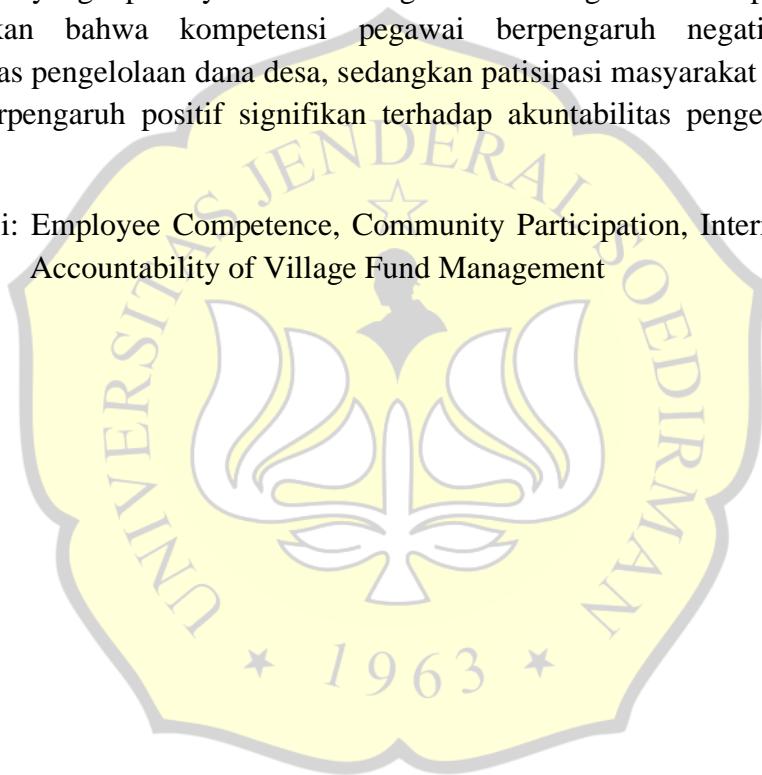


ABSTRACT

Penelitian ini bertujuan untuk menguji pengaruh kompetensi pegawai, partisipasi masyarakat, dan internal control terhadap akuntabilitas pengelolaan dana desa. Jenis penelitian ini menggunakan metode kuantitatif, dimana data diperoleh dengan menggunakan kuisioner. Populasi dalam penelitian ini adalah 390 orang pegawai desa yang ada di Kecamatan Kedungbanteng, Kecamatan Baturraden, dan Kecamatan Karanglewas. Teknik pengambilan sampel menggunakan metode purposive sampling, dengan jumlah 117 responden.

Pengolahan data menggunakan aplikasi SPSS versi 26 for windows. Analisis data yang dipakai yaitu analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kompetensi pegawai berpengaruh negatif terhadap akuntabilitas pengelolaan dana desa, sedangkan partisipasi masyarakat dan internal control berpengaruh positif signifikan terhadap akuntabilitas pengelolaan dana desa.

Kata Kunci: Employee Competence, Community Participation, Internal Control, Accountability of Village Fund Management



ABSTRACT

This research aims to examines the influence of employee competency, community participation, and internal control on accountability in village fund management. This type of research uses quantitative methods, where data is obtained using questionnaires. The population in this study was 390 village employees in Kedungbanteng District, Baturraden District, and Karanglewas District. A purposive sampling method was used, with 117 respondents.

Data processing uses the SPSS version 20 for Windows applications. The data analysis used is multiple linear regression analysis. The results of this research show that employee competency has a negative effect on accountability in managing village funds, while community participation and internal control have a significant positive effect on accountability in managing village funds.

Keywords: Employee Competence, Community Participation, Internal Control, Accountability of Village Fund Management

