

RINGKASAN

Penelitian ini merupakan penelitian survey pada perangkat desa di Kabupaten Wonosobo terkait dengan akuntabilitas pengelolaan dana desa. Penelitian ini mengambil judul “Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa dan Praktik Pengendalian Internal terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Empiris pada Desa di Kabupaten Wonosobo)”.

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh kompetensi aparat pengelola dana desa, komitmen organisasi pemerintah desa dan praktik pengendalian internal terhadap akuntabilitas pengelolaan dana desa. Populasi dari penelitian ini adalah semua desa di Kabupaten Wonosobo yang berjumlah 236 desa. Sementara untuk sample yang digunakan dalam penelitian ini berjumlah 47 desa. *Purposive Sampling Method* digunakan dalam penentuan responden.

Berdasarkan hasil penelitian dan analisis data menggunakan SPSS menunjukkan bahwa: kompetensi aparat pengelola dana desa berpengaruh positif terhadap akuntabilitas pengelolaan dana desa; komitmen organisasi pemerintah desa berpengaruh positif terhadap akuntabilitas pengelolaan dana desa; praktik pengendalian internal berpengaruh positif terhadap akuntabilitas pengelolaan dana desa dan yang terakhir kompetensi aparat pengelola dana desa, komitmen organisasi pemerintah desa dan praktik pengendalian internal secara simultan berpengaruh terhadap akuntabilitas pengelolaan dana desa. Penelitian ini diharapkan dapat digunakan oleh pemerintah desa untuk meningkatkan kompetensi aparat pengelola dana desa, komitmen organisasi pemerintah desa dan praktik pengendalian internal untuk mewujudkan akuntabilitas pengelolaan dana desa yang maksimal.

Kata kunci : Kompetensi aparat desa, komitmen organisasi, pengendalian internal, akuntabilitas, dana desa.

SUMMARY

This research is a survey on village apparatus in Wonosobo regency related to accountability of village fund management. This research entitled "The Influence of Village Fund Management Apparatures's competence, Village Government Organization's commitment and Internal Control Practice to Accountability of Village Fund Management (Empirical Study on Villages in Wonosobo District)".

The purpose of this research is to understanding the influence of village fund management apparatuses's competence, village government organization's commitment and internal control practice to accountability of village fund management. The population of this study were all villages in Wonosobo District, which amounted to 236 villages. As for the sample used in this study amounted to 47 villages. Purposive Sampling Method used in determining the respondent.

The results of research and data analysis using SPSS shows that: village fund management apparatuses's competence have a positive effect on the accountability of village fund management; village government organization's commitment have a positive effect on the accountability of village fund management; internal control practices have a positive effect on the accountability of village fund management and the last, the village fund management apparatuses's competence, the village government organization's commitment and the practice of internal control has simultaneously effect on the accountability of village fund management. This research is expected to be used by village government to improve the village fund management apparatuses's competence, village government organization's commitment and internal control practice to realize maximum accountability of village fund management.

Keywords: village official's competence, organizational commitment, internal control, accountability, village funds.