

ABSTRAK

PENGARUH AKUNTABILITAS, TRANSPARANSI, SISTEM PENGENDALIAN INTERNAL, DAN PARTISIPASI MASYARAKAT TERHADAP PENGELOLAAN DANA DESA DI KECAMATAN JENANGAN KABUPATEN PONOROGO

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Sejak diberlakukannya Undang-Undang No. 6 Tahun 2014, perhatian pemerintah terhadap desa mengalami peningkatan. Desa diberi dana desa dan berwenang untuk mengelola keuangannya secara mandiri. Pengelolaan keuangan desa mencakup seluruh kegiatan yang berkaitan dengan keuangan desa. Namun pada kenyataannya pengelolaan dana desa masih melanggar asas akuntabilitas, transparansi, sistem pengendalian internal, dan partisipasi masyarakat. Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas, transparansi, sistem pengendalian internal, dan partisipasi masyarakat terhadap pengelolaan dana desa. Populasi dalam penelitian ini adalah masyarakat yang berusia >17 tahun di 15 desa di Kecamatan Jenangan Kabupaten Ponorogo. Teknik pengambilan sampel menggunakan *Simple Random Sampling*. Sampel dalam penelitian ini sebanyak 225 sampel. Penelitian ini menggunakan metode kuantitatif. Teknik analisis data menggunakan analisis regresi linier berganda dengan alat bantu aplikasi SPSS Versi 22. Hasil penelitian menunjukkan bahwa akuntabilitas dan sistem pengendalian internal berpengaruh terhadap pengelolaan dana desa di Kecamatan Jenangan. Sedangkan transparansi dan partisipasi masyarakat tidak berpengaruh terhadap pengelolaan dana desa di Kecamatan Jenangan. Namun, secara simultan akuntabilitas, transparansi, sistem pengendalian internal, dan partisipasi masyarakat berpengaruh terhadap pengelolaan dana desa di Kecamatan Jenangan.

Kata Kunci: Akuntabilitas, Transparansi, Sistem Pengendalian Internal, Partisipasi Masyarakat, Pengelolaan Dana Desa, Analisis Regresi Linier Berganda

ABSTRACT

THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY, INTERNAL CONTROL SYSTEMS, AND COMMUNITY PARTICIPATION ON THE MANAGEMENT OF VILLAGE FUNDS IN THE SUB-DISTRICT OF JENANGAN PONOROGO DISTRICT

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Since the enactment of Law No. 6 of 2014, the government's attention to villages has increased. Villages are given village funds and are authorized to manage their finances independently. Village financial management includes all activities related to village finances. However, in reality reality, the management of village funds still violates the principles of accountability, transparency, internal control system, and community participation. This research aims to examine the effect of accountability, transparency, internal control systems, and community participation on the management of village funds. and community participation on the management of village funds. Population in this study are people aged >17 years in 15 villages in Jenangan Jenangan District, Ponorogo Regency. The sampling technique used Simple Random Sampling. The sample in this study was 225 samples. This research uses quantitative methods. Data analysis technique using multiple linear regression analysis with the SPSS application tool. The results showed that accountability and internal control system had an effect on the management of village funds in Jenangan Subdistrict. internal control system affect the management of village funds in Jenangan Subdistrict. While transparency and community participation have no effect on management of village funds in Jenangan Subdistrict. However, simultaneously accountability, transparency, internal control system, and community participation affect the management of village funds in Jenangan Subdistrict. on the management of village funds in Jenangan Subdistrict.

Keywords: *Accountability, Transparency, Internal Control System, Community Participation, Village Fund Management, Multiple Linier Regresi analysis*