

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh: (1) Transparansi terhadap Akuntabilitas Pengelolaan Dana Desa, (2) Kompetensi perangkat Desa terhadap Akuntabilitas Pengelolaan Dana Desa, (3) Partisipasi terhadap Akuntabilitas Pengelolaan Dana Desa. Sampel penelitian ini sebanyak 120 responden dengan metode *purposive sampling*. Metode pengumpulan data dalam penelitian ini adalah menggunakan angket atau kuesioner yang diberikan kepada seluruh responden. Teknik analisis data menggunakan analisis regresi linier berganda.

Hasil penelitian menunjukkan: (1) Transparansi berpengaruh terhadap Akuntabilitas Pengelolaan Dana Desa, (2) Kompetensi Perangkat Desa berpengaruh terhadap Akuntabilitas Pengelolaan Dana Desa, (3) Partisipasi tidak berpengaruh terhadap Akuntabilitas Pengelolaan Dana Desa.

Kata kunci: Akuntabilitas Pengelolaan Dana Desa, Transparansi, Kompetensi Perangkat Desa, dan Partisipasi.

## **ABSTRACT**

*This study aims to determine the effects of: (1) Transparency on Accountability of Village Fund Management, (2) Competence of Village apparatus on Village Fund Management Accountability, (3) Participation in Accountability for Village Fund Management. The sample of this study was 120 respondents with purposive sampling method. The method of data collection in this study was to use questionnaires or questionnaires given to all respondents. The data analysis technique uses multiple linear regression analysis.*

*The results of the study show: (1) Transparency has an effect on the Accountability of Village Fund Management, (2) The Competence of Village Tools has an effect on the Accountability of Village Fund Management, (3) Participation does not affect the Accountability of Village Fund Management.*

*Keywords: Village Fund Management Accountability, Transparency, Village Device Competence, and Participation.*