

ABSTRAK

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Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh bimbingan teknis, pemahaman tugas pokok dan fungsi (tupoksi) dalam organisasi, mekanisme penatausahaan keuangan desa terhadap akuntabilitas pengelolaan keuangan desa. Variabel dependen yang digunakan adalah akuntabilitas pengelolaan keuangan desa. Populasi dalam penelitian ini adalah perangkat desa yang berada di Kabupaten Bantul yang terlibat dalam pengelolaan keuangan desa. Pengelolaan keuangan desa dilaksanakan oleh kepala desa dan Pelaksana Teknis Pengelolaan Keuangan Desa (PTPKD) yang terdiri atas sekretaris desa, bendahara desa, dan kepala seksi.

Sampel yang dikumpulkan menggunakan metode *purposive sampling*. Total 105 kuesioner yang dibagikan kepada 9 kecamatan di Kabupaten Bantul. Metode analisis penelitian ini menggunakan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa bimbingan teknis, pemahaman tugas pokok dan fungsi (tupoksi) dalam organisasi, mekanisme penatausahaan keuangan desa berpengaruh signifikan terhadap akuntabilitas pengelolaan keuangan desa. Hasil koefisien determinasi menunjukkan sebesar 66,3%. Hasil tersebut menandakan kemampuan variabel independen dalam menjelaskan variabel dependen, sementara 33,7% dijelaskan oleh variabel lain.

Kata Kunci: bimbingan teknis, tupoksi, penatausahaan keuangan desa, akuntabilitas pengelolaan keuangan desa.

ABSTRACT

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This study aims to obtain empirical evidence about the influence of technical guidance, understanding of basic tasks and functions (tupoksi) in organizations, village financial administration mechanisms on village financial management accountability. The dependent variable used is the accountability of village financial management. The population in this study is the village apparatus in Bantul Regency involved in village financial management. Village financial management is carried out by the village head and the Village Financial Management Technical Implementation (PTPKD) consisting of the village secretary, the village treasurer, and the section head.

Samples were collected using purposive sampling method. A total of 105 questionnaires were distributed to 9 districts in Bantul Regency. The method of analysis of this study uses multiple linear regression. The results of this study indicate that technical guidance, understanding of main tasks and functions (tupoksi) in organizations, village financial administration mechanisms have a significant effect on village financial management accountability. The results of the coefficient of determination showed 66.3%. These results indicate the ability of the independent variable in explaining the dependent variable, while 33.7% is explained by other variables.

Keywords: technical guidance, tupoksi, village financial administration, village financial management accountability.