

ABSTRACT

This research aims to know and analyze the influence of village apparatus competence, organizational commitment, community participation and internal control system on the accountability of village fund management. This study was conducted on 10 village in Bandar Petalangan Sub-District, Pelalawan Regency. Data collection in this research is using sensus sampling, where total respondents in this research is 93 peoples. The data were collected through questionnaires. Data analysis method used is Multiple Linear Regression which assisted with SPSS software. The result of this study indicate that village apparatus competence variables, organizational commitment, community participation and internal control system influence the accountability of village fund management.

Keywords : Village Apparatus Competence, Organizational Commitment, Community Participation, Internal Control System, Accountability of Village Fund Management.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh kompetensi aparatur desa, komitmen organisasi, partisipasi masyarakat, dan sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa. Penelitian dilakukan di 10 Desa Kecamatan Bandar Petalangan, Kabupaten Pelalawan. Pengumpulan data dalam penelitian ini menggunakan *sensus sampling*, dimana total responden dalam penelitian ini adalah 93 orang. Data dikumpulkan melalui kuesioner. Metode analisis data yang digunakan adalah Regresi Linier Berganda yang dibantu dengan *software SPSS*. Hasil penelitian ini menunjukkan bahwa variabel kompetensi aparatur desa, komitmen organisasi, partisipasi masyarakat dan sistem pengendalian internal mempengaruhi akuntabilitas pengelolaan dana desa.

Kata Kunci : Kompetensi Aparatur Desa, Komitmen Organisasi, Partisipasi Masyarakat, Sistem Pengendalian Internal, Akuntabilitas Pengelolaan Dana Desa.