

ABSTRAK

Akuntabilitas merujuk pada kewajiban setiap individu, kelompok atau institusi untuk memenuhi tanggung jawab yang menjadi amanahnya. Akuntabilitas pada sektor publik merupakan keluaran/ hasil dari kegiatan/ program yang telah atau hendak dicapai sehubungan dengan penggunaan anggaran dengan kuantitas dan kualitas yang terukur untuk kepentingan publik. Penelitian ini meneliti mengenai akuntabilitas pengelolaan dana desa dengan variabel bebas yaitu kompetensi perangkat desa, sistem pengendalian intern pemerintah (SPIP), pemanfaatan teknologi informasi, transparansi desa, dan peran perangkat desa. Penelitian bertujuan untuk menguji dan menganalisa pengaruh kompetensi perangkat desa, sistem pengendalian intern pemerintah (SPIP), pemanfaatan teknologi informasi, transparansi desa, dan peran perangkat desa terhadap akuntabilitas pengelolaan dana desa. Teknik pengumpulan data dalam penelitian ini menggunakan data primer berupa kuesioner dengan metode pengumpulan sampel *simple random* yaitu penentuan sampel secara acak dan diambil langsung dari populasinya. Populasi dalam penelitian ini yaitu aparatur pemerintah desa Kecamatan Muara Enim, Kabupaten Muara Enim, penentuan jumlah sampel menggunakan rumus slovin sehingga diperoleh sampel sebesar 64 aparatur pemerintah desa. Teknik analisis data yang digunakan yaitu uji normalitas, uji regresi linier berganda, dan uji hipotesis menggunakan SPSS versi 25. Berdasarkan hasil pengujian yang telah dilakukan diperoleh kesimpulan bahwa kompetensi perangkat desa, pemanfaatan teknologi informasi, transparansi desa, dan peran perangkat desa berpengaruh terhadap akuntabilitas pengelolaan dana desa sedangkan sistem pengendalian intern pemerintah (SPIP) tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa.

Kata Kunci: Kompetensi Perangkat Desa, Sistem Pengendalian Intern Pemerintah (SPIP), Pemanfaatan Teknologi Informasi, Transparansi Desa, Peran Perangkat Desa, Akuntabilitas Pengelolaan Dana Desa

ABSTRACT

Accountability refers to the obligation of every individual, group or institution to fulfill the responsibilities that become their mandate. Accountability in the public sector is the output/result of the activities/programs that have been or are to be achieved in connection with the use of the budget with measurable quantity and quality for the public interest. This study examines the accountability of managing village funds with independent variables, namely the competence of village officials, the government internal control system (SPIP), the use of information technology, village transparency, and the role of village officials. The aim of the study was to test and analyze the influence of village officials' competence, the government's internal control system (SPIP), the use of information technology, village transparency, and the role of village officials on village fund management accountability. The data collection technique in this study used primary data in the form of a questionnaire with the simple random sample collection method, namely the determination of the sample randomly and taken directly from the population. The population in this study were village government officials in Muara Enim District, Muara Enim Regency. The sample size was determined using the slovin formula to obtain a sample of 64 village government officials. The data analysis technique used is the normality test, multiple linear regression test, and hypothesis testing using SPSS version 25. Based on the results of the tests that have been carried out, it is concluded that the competence of village officials, the use of information technology, village transparency, and the role of village officials has an effect on the accountability of managing village funds while the internal control system administration (SPIP) have no effect on village fund management accountability.

Keywords: *Competence of Village Apparatuses, Government Internal Control System (SPIP), Utilization of Information Technology, Village Transparency, Role of Village Apparatuses, Accountability of Village Fund Management*