

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh transparansi, akuntabilitas dan partisipasi masyarakat terhadap pengelolaan dana desa pada seluruh desa di Kecamatan Sampung, Kabupaten Ponorogo. Penelitian ini menggunakan pendekatan kuantitatif yang dikumpulkan melalui data primer berupa kuesioner yang disebarakan kepada responden. Metode pengambilan sampel menggunakan pertimbangan dari peneliti, sehingga diperoleh 60 responden yaitu aparatur desa yang terdiri dari Kepala Desa, Sekretaris Desa, Kepala Urusan Keuangan, Kepala Urusan Tata Usaha dan Umum, serta Kepala Urusan Perencanaan yang masing-masing disesuaikan dengan Struktur Organisasi Pemerintahan Desa. Teknik analisis dalam penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa transparansi, akuntabilitas, partisipasi masyarakat berpengaruh terhadap pengelolaan dana desa.

Kata kunci : Transparansi, Akuntabilitas, partisipasi masyarakat, Pengelolaan Dana Desa

ABSTRACT

This research aims to examine the influence of transparency, accountability and community participation on village fund management in all villages in Sampung District, Ponorogo Regency. This research uses a quantitative approach which is collected through primary data in the form of questionnaires distributed to respondents. The sampling method used considerations from researchers, so that 60 respondents were obtained, namely village officials consisting of the Village Head, Village Secretary, Head of Financial Affairs, Head of Administrative and General Affairs, and Head of Planning Affairs, each of whom was adapted to the Village Government Organizational Structure. The analysis technique in this research uses multiple linear regression analysis. The results of this research show that transparency, accountability, community participation have an influence on village fund management.

Keywords : *Transparency, Accountability, community participation, Village Fund Management*