

ABSTRAK

Pengaruh *Good Governance* dan Pemanfaatan Teknologi Informasi terhadap Pengelolaan Keuangan Dana Desa di Kecamatan Rambutan dan Kecamatan Banyuasin 1

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Penelitian ini bertujuan untuk menganalisis pengaruh *Good Governance* yang terdiri dari Transparansi, Akuntabilitas, Responsibilitas, Independensi, dan *Fairness* serta Pemanfaatan Teknologi Informasi terhadap Pengelolaan Keuangan Dana Desa di Kecamatan Rambutan dan Kecamatan Banyuasin 1. Penelitian ini menggunakan pendekatan kuantitatif dengan populasi sebanyak 30 desa, yang seluruhnya dijadikan sampel melalui teknik sampel jenuh. Pengumpulan data dilakukan melalui penyebaran kuesioner kepada 5 responden per desa, sehingga diperoleh 136 responden. Data yang terkumpul dianalisis menggunakan regresi linear berganda dengan bantuan *software* SPSS versi 25. Hasil penelitian menunjukkan bahwa secara parsial Akuntabilitas, *Fairness* dan Pemanfaatan Teknologi Informasi berpengaruh positif dan signifikan terhadap Pengelolaan Keuangan Dana Desa, sedangkan Transparansi, Responsibilitas, dan Independensi tidak berpengaruh signifikan terhadap Pengelolaan Keuangan Dana Desa. Secara simultan *Good Governance* (Transparansi, Akuntabilitas, Responsibilitas, Independensi, *Fairness*) dan Pemanfaatan Teknologi Informasi berpengaruh terhadap Pengelolaan Keuangan Dana Desa dengan nilai *Adjusted R Square* sebesar 57,3%.

Kata Kunci : *Good Governance*, Transparansi, Akuntabilitas, Responsibilitas, Independensi, *Fairness*, Pemanfaatan Teknologi Informasi, Pengelolaan Keuangan Dana Desa

ABSTRACT

The Influence of Good Governance and Information Technology Utilisation on The Financial Management of Village Funds in Rambutan District and Banyuasin 1 District

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This study aims to analyse the influence of Good Governance, which consists of Transparency, Accountability, Responsibility, Independence, and Fairness, as well as the Utilisation of Information Technology on the Management of Village Funds in Rambutan Subdistrict and Banyuasin 1 Subdistrict. This study uses a quantitative approach with a population of 30 villages, all of which were sampled using a saturated sampling technique. Data collection was conducted by distributing questionnaires to 5 respondents per village, resulting in 136 respondents. The collected data were analysed using multiple linear regression with the assistance of SPSS version 25 software. The results of the study indicate that, partially, Accountability, Fairness, and the Utilisation of Information Technology have a positive and significant effect on Village Fund Financial Management, while Transparency, Responsibility, and Independence do not have a significant effect on Village Fund Financial Management. Simultaneously, good governance (transparency, accountability, responsibility, independence, fairness) and the use of information technology influence village fund financial management, with an adjusted R-squared value of 57.3%.

Keywords: *Good Governance, Transparency, Accountability, Responsibility, Independence, Fairness, Information Technology Utilisation, Village Fund Financial Management*