ABSTRACK

The Effect of Village Officials' Competence, Transparency, and Internal Control Systems On The Accountability Of Village Fund Management In Sirah Pulau Padang District

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This study aims to analyze the influence of village officials' competence, transparency, and internal control systems on the accountability of village fund management. Accountability in village fund management is an important aspect in realizing good, transparent, and responsible village governance. Therefore, adequate competence of village officials, transparency in village financial management, and effective internal control systems are required to support the achievement of accountable village fund management. This research employed a quantitative method using primary data collected through questionnaires. The population consisted of village officials, including village heads, village secretaries, village treasurers, heads of affairs, and heads of sections.The sample comprised 100 respondents selected using purposive sampling techniques. Data were analyzed using multiple linear regression analysis with the assistance of the Statistical Package for Social Sciences (SPSS). Hypothesis testing was conducted through partial tests (t-test), simultaneous tests (F-test), and the coefficient of determination (R^2). The results indicate that village officials' competence, transparency, and internal control systems influence the accountability of village fund management. Simultaneously, these independent variables have a significant effect on the accountability of village fund management. The findings suggest that improving the competence of village officials, implementing transparency, and strengthening internal control systems can enhance the accountability of village fund management.

Keywords: *Village Officials' Competence, Transparency, Internal Control System, Accountability of Village Fund Management.*

ABSTRAK

Pengaruh Kompetensi Aparatur Desa, Transparansi dan Sistem Pengendalian Internal terhadap Akuntabilitas Pengelolaan Dana Desa di Kecamatan Sirah Pulau Padang

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Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi aparatur desa, transparansi, dan sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa. Akuntabilitas pengelolaan dana desa merupakan salah satu aspek penting dalam mewujudkan tata kelola pemerintahan desa yang baik, transparan, dan bertanggung jawab. Oleh karena itu, diperlukan kompetensi aparatur desa yang memadai, transparansi dalam pengelolaan keuangan desa, serta sistem pengendalian internal yang efektif untuk mendukung terciptanya akuntabilitas pengelolaan dana desa. Penelitian ini menggunakan metode kuantitatif dengan sumber data primer yang diperoleh melalui penyebaran kuesioner. Populasi dalam penelitian ini adalah aparatur desa yang terdiri dari kepala desa, sekretaris desa, bendahara desa, kepala urusan (kaur), dan kepala seksi (kasi). Sampel penelitian berjumlah 100 responden yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan menggunakan analisis regresi linear berganda dengan bantuan program *Statistical Package for Social Sciences* (SPSS). Pengujian hipotesis dilakukan melalui uji parsial (uji t), uji simultan (uji F), dan koefisien determinasi (R^2). Hasil penelitian menunjukkan bahwa kompetensi aparatur desa, transparansi, dan sistem pengendalian internal berpengaruh terhadap akuntabilitas pengelolaan dana desa. Secara simultan, ketiga variabel independen tersebut berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa. Temuan penelitian ini menunjukkan bahwa peningkatan kompetensi aparatur desa, penerapan transparansi yang baik, serta sistem pengendalian internal yang efektif dapat meningkatkan akuntabilitas pengelolaan dana desa.

Kata Kunci: Kompetensi Aparatur Desa, Transparansi, Sistem Pengendalian Internal, Akuntabilitas Pengelolaan Dana Desa.

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