

ABSTRAK

Implementasi Siskeudes, Peran Pendamping Desa, Sistem Pengendalian Internal Pemerintah terhadap Akuntabilitas Pengelolaan Dana Desa
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Penelitian ini bertujuan untuk mengetahui bagaimana implementasi siskeudes, peran pendamping desa, dan sistem pengendalian internal pemerintah terhadap akuntabilitas pengelolaan dana desa di Kecamatan Kayuagung dan Pedamaran Kabupaten Ogan Komering Ilir. Populasi dalam penelitian ini yaitu perangkat desa di 14 Desa Kecamatan Kayuagung dan 14 Desa di Kecamatan Pedamaran Kabupaten Ogan Komering Ilir. Responden dalam penelitian ini berjumlah 140 orang dilakukan dengan Teknik sampel jenuh. Jenis penelitian ini adalah penelitian kuantitatif dengan data primer yaitu menyebarkan kuesioner pada 28 Desa di Kecamatan Kayuagung dan Pedamaran Kabupaten Ogan Komering Ilir. Metode analisis yang digunakan adalah metode analisis regresi berganda dengan software SPSS 26. Hasil penelitian menunjukkan bahwa Implementasi Siskeudes, Peran Pendamping Desa, dan Sistem Pengendalian Internal Pemerintah berpengaruh terhadap Akuntabilitas Pengelolaan Dana Desa.

Kata Kunci : Implementasi Siskeudes, Peran Pendamping Desa, Sistem Pengendalian Internal Pemerintah, Akuntabilitas Pengelolaan Dana Desa

ABSTRACT

Implementation of Siskeudes, the Role of Village Assistants, Government Internal Control Systems on Accountability in Village Fund Management
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This study aims to find out how the implementation of Siskeudes, the role of village assistants, and the government's internal control system affect the accountability of village fund management in Kayuagung and Pedamaran Districts, Ogan Komering Ilir Regency. The population in this study consists of village officials in 14 villages in Kayuagung District and 14 villages in Pedamaran District, Ogan Komering Ilir Regency. There were 140 respondents in this study, using a saturated sampling technique. This research is quantitative, using primary data collected by distributing questionnaires in 28 villages across Kayuagung and Pedamaran Districts, Ogan Komering Ilir Regency. The analysis method used is multiple regression analysis with SPSS 26 software. The results show that the implementation of Siskeudes, the role of village assistants, and the government's internal control system have an effect on the accountability of village fund management.

Keywords: Implementation of Siskeudes, Role of Village Facilitators, Government Internal Control System, Accountability in Village Fund Management