ABSTRAK

PENGARUH AKUNTABILITAS DANA DESA, TARGET ANGGARAN DAN PARTISIPASI MASYARAKAT TERHADAP TRANSPARANSI PENGELOLAAN DANA DESA DI KECAMATAN BUNGARAYA KABUPATEN SIAK

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Penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas,target anggaran, dan partisipasi masyarakat terhadap Transparansi pengelolaan dana desa secara parsial dan simultan. Penelitian ini menggunakan metode kuantitatif. Data digunakan data primer yang didapatkan dari kuesioner yang telah disebarkan. Teknik purposive sampling digunakan dalam penelitian ini dan didapatkan 30 responden yang terdiri dari kepala desa, sekretaris desa dan bendahara desa di Kecamatan Bungaraya. Pengujian hipotesis penelitian ini menggunakan analisis regresi linear berganda dengan bantuan spss 29. Hasil dari penelitian ini menunjukan bahwa secara parsial akuntabilitas dana desa berpengaruh positif signifikan terhadap transparansi pengelolaan dana desa, target anggaran dan partisipasi masyarakat berpengaruh positif signifikan terhadap transparansi pengelolaan dana desa di Kecamatan Bungaraya. Uji secara simultan menunjukan hasil bahwa variabel akuntabilitas dana desa, targer anggaran dan partisipasi masyarakat secara bersama-sama berpengaruh siginifikan terhadap akuntabilitas desa di Kecamatan Bungaraya.

Kata Kunci: Akuntabilitas Dana Desa, Target Anggaran, Partisipasi Masyarakat, Transparansi Pengelolaan Dana Desa, Stewardship Theory.

ABSTRACT

THE INFLUENCE OF VILLAGE FUND ACCOUNTABILITY, BUDGET TARGETS, AND PUBLIC PARTICIPATION ON VILLAGE FUND MANAGEMENT TRANSPARENCY IN BUNGARAYA DISTRICT, SIAK REGENCY

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This study aims to analyze the partial and simultaneous effects of accountability, budget targets, and community participation on transparency in village fund management. This study uses a quantitative method. Primary data were obtained from distributed questionnaires. A purposive sampling technique was used in this study, obtaining 30 respondents consisting of village heads, village secretaries, and village treasurers in Bungaraya District. Hypothesis testing in this study uses multiple linear regression analysis with the assistance of SPSS 29. The results of this study indicate that, partially, village fund accountability has a significant positive effect on transparency in village fund management, and budget targets and community participation also have a significant positive effect on transparency in village fund management in Bungaraya District. The simultaneous test results show that the variables of village fund accountability, budget targets, and community participation collectively have a significant effect on village transparency in Bungaraya District

Keywords: ***Village Fund Accountability, Budget Targets, Community Participation, Transparency of Village Fund Management, Stewardship Theory.***