

ABSTRAK

Pengaruh Sistem Keuangan Desa, Kompetensi Aparatur Desa Dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kecamatan Siak Dan Kecamatan Mempura, Kabupaten Siak.

Politeknik Negeri Sriwijaya

Emi Linda Br Aruan, 2026 (xvi + 60 halaman)

Email : emilindaaruan285@gmail.com

Penelitian ini bertujuan untuk mengetahui pengaruh Sistem Keuangan Desa, Kompetensi Aparatur Desa, dan Partisipasi Masyarakat terhadap Akuntabilitas Pengelolaan Dana Desa pada desa-desa di Kecamatan Siak dan Kecamatan Mempura Kabupaten Siak. Penelitian ini menggunakan pendekatan kuantitatif dengan data primer yang diperoleh melalui penyebaran kuesioner kepada aparatur desa yang terdiri dari Kepala Desa, Sekretaris Desa, dan Kepala Urusan Keuangan. Teknik pengambilan sampel menggunakan metode purposive sampling dengan jumlah responden sebanyak 33 orang. Analisis data dilakukan dengan menggunakan bantuan program SPSS versi 27 melalui uji kualitas data, uji asumsi klasik, analisis regresi linear berganda, uji koefisien determinasi, uji F, dan uji t. Hasil penelitian menunjukkan bahwa Sistem Keuangan Desa berpengaruh positif dan signifikan terhadap Akuntabilitas Pengelolaan Dana Desa. Kompetensi Aparatur Desa berpengaruh positif dan tidak signifikan terhadap Akuntabilitas Pengelolaan Dana Desa. Sementara itu, Partisipasi Masyarakat berpengaruh positif dan signifikan terhadap Akuntabilitas Pengelolaan Dana Desa. Secara simultan, Sistem Keuangan Desa, Kompetensi Aparatur Desa, dan Partisipasi Masyarakat berpengaruh terhadap Akuntabilitas Pengelolaan Dana Desa.

Kata Kunci: Sistem Keuangan Desa, Kompetensi Aparatur Desa, Partisipasi Masyarakat, Akuntabilitas Pengelolaan Dana Desa.

ABSTRACT

The Effects Of The Village Financial System, The Competence Of Village Officials, And Community Participation On Accountability In The Management Of Village Funds In Siak And Mempura Subdistricts, Siak Regency.

Sriwijaya State Polytechnic

Emi Linda Br Aruan, 2026 (xvi + 60 halaman)

Email : emilindaaruan285@gmail.com

This study aims to determine the influence of the Village Financial System, the Competence of Village Officials, and Community Participation on the Accountability of Village Fund Management in villages in Siak and Mempura subdistricts, Siak Regency. This study employs a quantitative approach using primary data obtained through the distribution of questionnaires to village officials, including village heads, village secretaries, and heads of financial affairs. The sampling technique used purposive sampling with a total of 33 respondents. Data analysis was conducted using SPSS version 27, including data quality checks, classical assumption tests, multiple linear regression analysis, the coefficient of determination test, the F-test, and the t-test. The results indicate that the Village Financial System has a positive and significant effect on the accountability of village fund management. The competence of village officials does have a positive and not significant effect on the accountability of village fund management. Meanwhile, community participation has a positive and significant effect on the accountability of village fund management. Simultaneously, the village financial system, the competence of village officials, and community participation all influence the accountability of village fund management.

Keywords: *Village Financial System, Village Apparatus Competence, Community Participation, Accountability of Village Fund Management.*