ABSTRAK

Pengaruh Sistem Keuangan Desa, Transparansi, dan Peran Perangkat Desa Terhadap Akuntabilitas Pengelolaan Dana Desa di Kecamatan Bungaraya Kabupaten Siak

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Penelitian ini bertujuan untuk menganalisis pengaruh sistem keuangan desa, transparansi, dan peran perangkat desa terhadap akuntabilitas pengelolaan dana desa di Kecamatan Bungaraya Kabupaten Siak. Penelitian ini menggunakan metode kuantitatif dengan pendekatan survei melalui penyebaran kuesioner kepada perangkat desa yang terlibat langsung dalam pengelolaan dana desa. Populasi penelitian terdiri dari 10 desa di Kecamatan Bungaraya dengan jumlah sampel sebanyak 40 responden yang meliputi Kepala Desa, Sekretaris Desa, Bendahara Desa, dan Badan Permusyawaratan Desa (BPD). Teknik pengambilan sampel menggunakan *sampling* jenuh. Analisis data dilakukan dengan menggunakan uji validitas, uji reliabilitas, uji asumsi klasik, regresi linear berganda, uji F, uji t, dan koefisien determinasi R^2, melalui bantuan program SPSS 26. Hasil penelitian menunjukkan bahwa sistem keuangan desa berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Transparansi berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Peran perangkat desa berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Selain itu, secara simultan sistem keuangan desa, transparansi, dan peran perangkat desa berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Hasil penelitian ini menunjukkan bahwa semakin baik penerapan sistem keuangan desa, semakin tinggi tingkat transparansi, serta semakin optimal peran perangkat desa, maka akuntabilitas pengelolaan dana desa akan semakin meningkat. Nilai *Adjusted R Square* sebesar 0,413 berarti variabel akuntabilitas pengelolaan dana desa hanya dapat dijelaskan oleh variabel sistem keuangan desa, transparansi, dan peran perangkat desa sebesar 41,3%, sedangkan sisanya 58,7% dapat dijelaskan oleh variabel lainnya diluar penelitian ini.

Kata Kunci: Sistem Keuangan Desa, Transparansi, Peran Perangkat Desa, dan Akuntabilitas Pengelolaan Dana Desa

ABSTRACT

The Influence of the Village Financial System, Transparency, and the Role of Village Officials on the Accountability of Village Fund Management in Bungaraya District, Siak Regency

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This study aims to analyze the influence of the village financial system, transparency, and the role of village officials on the accountability of village fund management in Bungaraya District, Siak Regency. The study employs a quantitative method with a survey approach, distributing questionnaires to village officials directly involved in village fund management. The research population consists of 10 villages in Bungaraya District, with a sample size of 40 respondents comprising Village Heads, Village Secretaries, Village Treasurers, and members of the Village Consultative Body (BPD). A saturated sampling technique was used. Data analysis was conducted using validity tests, reliability tests, classical assumption tests, multiple linear regression, F-tests, t-tests, and the coefficient of determination (R^2) via SPSS 26 software. The results indicate that the village financial system has a positive and significant influence on the accountability of village fund management. Transparency has a positive and significant influence on the accountability of village fund management. The role of village officials has a positive and significant influence on the accountability of village fund management. Furthermore, the village financial system, transparency, and the role of village officials simultaneously exert a positive and significant influence on the accountability of village fund management. The findings demonstrate that improved implementation of the village financial system, higher levels of transparency, and a more optimal role for village officials lead to increased accountability in village fund management. The Adjusted R-Square value of 0.413 indicates that the accountability of village fund management is explained by the variables of the village financial system, transparency, and the role of village officials to the extent of 41.3%, while the remaining 58.7% is explained by variables outside the scope of this study.

Keywords: Village Financial System, Transparency, Role of Village Officials, and Accountability of Village Fund Management