

ABSTRAK

Pengaruh Implementasi Sistem Keuangan Desa, Sumber Daya Manusia, Teknologi Informasi Dan Pengawasan Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kecamatan Koto Gasib

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Penelitian ini bertujuan untuk menganalisis pengaruh implementasi Sistem keuangan desa, kompetensi sumber daya manusia, pemanfaatan teknologi informasi, dan pengawasan terhadap akuntabilitas pengelolaan dana desa di Kecamatan Koto Gasib, baik secara parsial maupun simultan. Penelitian menggunakan pendekatan kuantitatif dengan data primer yang diperoleh melalui penyebaran kuesioner. Responden ditentukan menggunakan teknik purposive sampling dan terdiri atas kepala desa, sekretaris desa, serta kepala urusan keuangan atau bendahara desa pada 11 desa di Kecamatan Koto Gasib. Sebanyak 33 kuesioner berhasil dikembalikan, tetapi hanya 30 kuesioner yang memenuhi kelengkapan data dan dapat dianalisis. Pengujian hipotesis dilakukan menggunakan analisis regresi linear berganda dengan bantuan perangkat lunak IBM SPSS Statistics. Hasil penelitian menunjukkan bahwa implementasi sistem keuangan desa dan pengawasan secara parsial berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Sumber daya manusia memiliki arah pengaruh negatif, tetapi tidak signifikan, sedangkan pemanfaatan teknologi informasi memiliki arah pengaruh positif, tetapi tidak signifikan. Secara simultan, implementasi Sistem Keuangan Desa, kompetensi sumber daya manusia, pemanfaatan teknologi informasi, dan pengawasan berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa di Kecamatan Koto Gasib. Temuan ini menunjukkan bahwa optimalisasi SISKEUDES dan penguatan fungsi pengawasan merupakan faktor penting dalam meningkatkan akuntabilitas pengelolaan Dana Desa.

Kata kunci: Akuntabilitas Pengelolaan Dana Desa, Kompetensi Sumber Daya Manusia, Pengawasan, Sistem Keuangan Desa, Teknologi Informasi.

ABSTRACT

The Effect Of Village Financial System Implementation, Human Resources, Information Technology, And Supervision On The Accountability Of Village Fund Management In Koto Gasib District

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This study aims to analyze the effects of Village Financial System implementation, human resource competence, information technology utilization, and supervision on the accountability of Village Fund management in Koto Gasib District, both partially and simultaneously. This study employed a quantitative approach using primary data collected through questionnaires. Respondents were selected using a purposive sampling technique and consisted of village heads, village secretaries, and heads of financial affairs or village treasurers from 11 villages in Koto Gasib District. A total of 33 questionnaires were returned; however, only 30 questionnaires were complete and eligible for analysis. The hypotheses were tested using multiple linear regression analysis with the assistance of IBM SPSS Statistics. The results indicate that the implementation of the Village Financial System and supervision have positive and significant partial effects on the accountability of Village Fund management. Human resource has a negative but insignificant effect, whereas information technology utilization has a positive but insignificant effect. Simultaneously, the implementation of the village financial system, human resource competence, information technology utilization, and supervision have a significant effect on the accountability of village fund management in Koto Gasib District. These findings indicate that optimizing the use of SISKEUDES and strengthening the supervision function are important factors in improving the accountability of Village Fund management.

Keywords: *Accountability Of Village Fund Management, Human Resource Competence, Information Technology Utilization, Supervision, Village Financial System*