

ABSTRAK

PENGARUH SISTEM PENGENDALIAN INTERNAL, PARTISIPASI MASYARAKAT DAN TRANSPARANSI TERHADAP EFISIENSI ANGGARAN DANA DESA PADA KECAMATAN SUNGAI APIT

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Penelitian ini bertujuan untuk menganalisis pengaruh Sistem Pengendalian Internal, Partisipasi Masyarakat, dan Transparansi terhadap Efisiensi Anggaran Dana Desa, baik secara parsial maupun simultan, di Kecamatan Sungai Apit, Kabupaten Siak, Provinsi Riau. Penelitian menggunakan pendekatan kuantitatif dengan data primer yang dikumpulkan melalui kuesioner. Populasi penelitian terdiri atas 14 desa dengan sampel sebanyak 42 responden yang dipilih menggunakan teknik *purposive sampling*, meliputi Kepala Desa, Sekretaris Desa, dan Kaur Keuangan/Bendahara. Data dianalisis menggunakan regresi linier berganda dengan bantuan IBM SPSS Statistics. Hasil penelitian menunjukkan bahwa Sistem Pengendalian Internal tidak berpengaruh signifikan terhadap Efisiensi Anggaran Dana Desa ($\beta = -0,051$; $t = -0,147$; $p = 0,884$), sedangkan Partisipasi Masyarakat juga tidak berpengaruh signifikan pada taraf 5% ($\beta = 0,387$; $t = 1,829$; $p = 0,075$), tetapi menunjukkan kecenderungan pengaruh positif pada taraf 10%. Transparansi tidak berpengaruh signifikan ($\beta = -0,073$; $t = -0,207$; $p = 0,837$). Secara simultan, ketiga variabel berpengaruh signifikan terhadap Efisiensi Anggaran Dana Desa ($F = 3,891$; $p = 0,016$) dan menjelaskan 23,5% variasi efisiensi anggaran ($R^2 = 0,235$). Temuan ini menunjukkan bahwa efisiensi anggaran dipengaruhi secara lebih bermakna melalui kombinasi pengendalian internal, partisipasi masyarakat, dan transparansi.

Kata Kunci: Sistem Pengendalian Internal, Partisipasi Masyarakat, Transparansi, Efisiensi Anggaran Dana Desa.

ABSTRACT

THE INFLUENCE OF INTERNAL CONTROL SYSTEMS, COMMUNITY PARTICIPATION, AND TRANSPARENCY ON THE EFFICIENCY OF VILLAGE FUND BUDGETS IN SUNGAI APIT SUB-DISTRICT

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This study aims to analyze the influence of the Internal Control System, Community Participation, and Transparency on Village Fund Budget Efficiency—both individually and simultaneously—in Sungai Apit District, Siak Regency, Riau Province. A quantitative approach was employed, utilizing primary data collected via questionnaires. The study population comprised 14 villages, with a sample of 42 respondents selected through purposive sampling, including Village Heads, Village Secretaries, and Financial Officers/Treasurers. Data were analyzed using multiple linear regression with the aid of IBM SPSS Statistics. The results indicate that the Internal Control System did not significantly affect Village Fund Budget Efficiency ($\beta = -0.051$; $t = -0.147$; $p = 0.884$). Similarly, Community Participation did not have a significant effect at the 5% level ($\beta = 0.387$; $t = 1.829$; $p = 0.075$), although it showed a tendency toward a positive influence at the 10% level. Transparency also showed no significant effect ($\beta = -0.073$; $t = -0.207$; $p = 0.837$). However, when considered simultaneously, the three variables significantly influenced Village Fund Budget Efficiency ($F = 3.891$; $p = 0.016$) and explained 23.5% of the variation in budget efficiency ($R^2 = 0.235$). These findings suggest that budget efficiency is more meaningfully influenced by the combination of internal control, community participation, and transparency.

Keywords: *Internal Control System, Community Participation, Transparency, Village Fund Budget Efficiency.*