

ABSTRAK

Pengaruh Akuntabilitas, Transparansi, dan Kompetensi Aparatur Desa terhadap Efektivitas Pengelolaan Dana Desa di Kecamatan Sungai Apit

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh akuntabilitas, transparansi, dan kompetensi aparatur desa terhadap efektivitas pengelolaan dana desa di Kecamatan Sungai Apit secara simultan dan parsial. Metode pengumpulan data yang digunakan adalah teknik pengumpulan data melalui kuesioner. Populasi dari penelitian ini meliputi seluruh aparatur desa di Kecamatan Sungai Apit. Sampel penelitian sebanyak 42 responden. Model analisis data yang digunakan untuk menguji hipotesis model regresi linier berganda. Hasil penelitian menunjukkan variabel akuntabilitas, transparansi, dan kompetensi aparatur desa secara simultan berpengaruh signifikan terhadap efektivitas pengelolaan dana desa. Secara parsial variabel akuntabilitas, transparansi terbukti berpengaruh signifikan terhadap efektivitas pengelolaan dana desa. Sedangkan, kompetensi aparatur desa secara parsial tidak berpengaruh signifikan terhadap efektivitas pengelolaan dana desa.

Kata Kunci: Akuntabilitas, Transparansi, Kompetensi Aparatur Desa, Efektivitas Pengelolaan Dana Desa.

ABSTRACT

The Effect of Accountability, Transparency, and Village Officials' Competence on the Effectiveness of Village Fund Management in Sungai Apit District

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This study aims to examine and analyze the influence of accountability, transparency, and village officials' competence on the effectiveness of village fund management in Sungai Apit District, both simultaneously and partially. The data collection method used in this study was a questionnaire. The population consisted of all village officials in Sungai Apit District, with a sample of 42 respondents. The data were analyzed using multiple linear regression to test the research hypotheses. The results indicate that accountability, transparency, and village officials' competence simultaneously have a significant effect on the effectiveness of village fund management. Partially, accountability and transparency have a significant effect on the effectiveness of village fund management. Meanwhile, the competence of village officials partially has no significant effect on the effectiveness of village fund management.

Keywords: Accountability, Transparency, Village Official Competence, Effectiveness of Village Fund Management.