ABSTRAK

Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern Pemerintah Dan Penggunaan Siskeudes Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kecamatan Pulau Rimau

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh Sistem Pengendalian Intern Pemerintah dan Penggunaan Siskeudes terhadap Akuntabilitas Pengelolaan Dana Desa di Kecamatan Pulau Rimau Metode: Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif dan asosiatif. Data primer dikumpulkan melalui penyebaran kuesioner kepada Kepala Desa, Sekretaris Desa, Kaur Keuangan, Kaur Perencanaan, Kaur Umum dan Tata Usaha, Kasi Kesejahteraan yang dipilih menggunakan teknik purposive sampling. Analisis data dilakukan dengan bantuan perangkat lunak SPSS Versi 26 melalui uji asumsi klasik, analisis regresi linier berganda, uji t, uji F, dan koefisien determinasi (R^2).Temuan: Hasil penelitian menunjukkan bahwa secara parsial, Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern Pemerintah dan Penggunaan Siskeudes terhadap Akuntabilitas Pengelolaan Dana Desa di Kecamatan Pulau Rimau berpengaruh signifikan terhadap Akuntabilitas Pengelolaan Dana Desa. Secara simultan, seluruh variabel independen berpengaruh signifikan terhadap variabel dependen. Kebaruan: Penelitian ini memberikan kontribusi pada pengembangan literatur mengenai dengan menguji model penelitian pada konteks Kecamatan Pulau Rimau yang ada di Kabupaten Banyuasin.

Kata Kunci: Kompetensi Sumber Daya Manusia ; Sistem Pengendalian Intern Pemerintah; Penggunaan Siskeudes; Akuntabilitas Pengelolaan Dana Desa

ABSTRACT

The Influence of Human Resource Competence, Government Internal Control System, and the Use of Siskeudes on the Accountability of Village Fund Management in Pulau Rimau Sub-district

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Purpose This study aims to examine and analyze the influence of the Government Internal Control System and the Use of Siskeudes on the Accountability of Village Fund Management in Pulau Rimau Sub-district. Method: This study uses a quantitative approach with descriptive and associative methods. Primary data were collected through questionnaires distributed to Village Heads, Village Secretaries, Finance Affairs Heads, Planning Affairs Heads, General and Administrative Affairs Heads, and Welfare Section Heads, selected using purposive sampling. Data were analyzed using SPSS version 26 through classical assumption tests, multiple linear regression analysis, t-test, F-test, and the coefficient of determination (R^2). Findings: The results show that, partially, Human Resource Competence, the Government Internal Control System, and the Use of Siskeudes on the Accountability of Village Fund Management in Pulau Rimau Sub-district have a significant effect on the Accountability of Village Fund Management. Simultaneously, all independent variables have a significant effect on the dependent variable. Novelty: This study contributes to the development of literature by testing the research model in the context of Pulau Rimau Sub-district, Banyuasin Regency.

Keywords: *Human Resource Competence; Government Internal Control System; Use of Siskeudes; Accountability of Village Fund Management*