

ABSTRAK

Skripsi dengan judul “Pengaruh Akuntabilitas, Transparansi, dan Sumber Daya Perangkat Desa terhadap Pengelolaan Dana Desa pada Masa Pandemi Covid-19 di Kecamatan Babat Kabupaten Lamongan Ditinjau dari Perspektif Islam”, ini ditulis oleh Siti Fatimatuz Zahro, NIM 12403183057, pembimbing Dr. Lantip Susilowati, S.Pd., M.M.

Latar belakang penelitian ini adalah adanya pandemi covid-19 di Indonesia yang berdampak signifikan kepada seluruh masyarakat, menjadikan perubahan dalam pengalokasian dana desa yang biasanya dialokasikan untuk pembangunan, sebagian dialihkan untuk penanganan covid-19 dan pembagian Bantuan Langsung Tunai. Penerapan prinsip akuntabilitas dan transparansi yang ada di desa sangatlah penting agar dananya dapat tersalurkan dengan baik dan terhindar dari adanya penyelewengan oleh oknum tertentu. Begitu juga dengan adanya sumber daya yang berkualitas, maka pekerjaan dapat berjalan dengan baik dan sesuai dengan ketentuan yang berlaku.

Tujuan penelitian ini dilakukan di semua desa di Kecamatan Babat Kabupaten Lamongan pada masa pandemi covid-19 adalah untuk menguji pengaruh: (1) Akuntabilitas terhadap pengelolaan dana desa ditinjau dari perspektif Islam; (2) Transparansi terhadap pengelolaan dana desa ditinjau dari perspektif Islam; (3) Kualitas sumber daya perangkat desa terhadap pengelolaan dana desa di Kecamatan Babat Kabupaten Lamongan ditinjau dari perspektif Islam; (4) Akuntabilitas, transparansi, dan kualitas sumber daya perangkat desa terhadap pengelolaan dana desa di Kecamatan Babat Kabupaten Lamongan ditinjau dari perspektif Islam.

Penelitian ini menggunakan metode kuantitatif asosiatif kausal, sumber data yang didapat berupa data primer dan sekunder, teknik pengumpulan data dengan cara penyebaran kuesioner dan observasi.

Adapun hasil penelitiannya adalah semua variabel yang digunakan sudah dilakukan sesuai dengan teori yang digunakan baik, secara parsial (1) Akuntabilitas berpengaruh positif dan signifikan terhadap pengelolaan dana desa di Kecamatan Babat Kabupaten Lamongan ditinjau dari perspektif Islam; (2) Transparansi memiliki pengaruh positif dan signifikan terhadap pengelolaan dana desa di Kecamatan Babat Kabupaten Lamongan ditinjau dari perspektif Islam; (3) Kualitas sumber daya perangkat desa berpengaruh positif dan signifikan terhadap pengelolaan dana desa di Kecamatan Babat Kabupaten Lamongan ditinjau dari perspektif Islam ; (4) Secara simultan akuntabilitas, transparansi, dan sumber daya perangkat desa berpengaruh positif dan signifikan terhadap pengelolaan dana desa pada masa pandemi covid-19 di Kecamatan Babat Kabupaten Lamongan ditinjau dari perspektif Islam.

Kata Kunci : Pengelolaan Dana Desa, Akuntabilitas, Transparansi, Sumber Daya Perangkat Desa, Pandemi Covid-19.

ABSTRACT

The thesis entitled "The Effect of Accountability, Transparency, and Village Official's Resources on the Management of Village Fund during the Covid-19 Pandemic in Babat Subdistrict, Lamongan District was reviewed based on an Islamic Perspective", written by Siti Fatimatuz Zahro, NIM 12403183057, supervisor Dr. Lantip Susilowati, S.Pd., M.M.

The background of this study is the existence of Covid-19 pandemic in Indonesia which has a significant impact on the entire community, causing changes in the allocation of village funds which are normally allocated for development, partly being diverted for COVID-19 and Cash Direct Assistance distribution. The application of the principles of accountability and transparency in the village is crucial to ensure that the funds can be properly funded and avoid being corrupted by certain parties. Likewise with qualified resources, the work can run well and compatible with the requirements.

The purpose of this study was carried out in all villages in Babat Subdistrict, Lamongan District during Covid-19 Pandemic was to examine the effect of: (1) Accountability for managing village funds based on an Islamic perspective; (2) Transparency for managing village funds based on an Islamic perspective; (3) The quality of village official's resources for managing village funds in Babat Subdistrict, Lamongan District based on an Islamic perspective; (4) Accountability, transparency, and quality of village official's resources for the management of village funds in Babat Subdistrict, Lamongan District based on an Islamic perspective.

This study uses associative causal quantitative methods, acquired data source of primary and secondary data collection, the technique of data collection by distributing questionnaires and observation.

As for the results of this study, all the variables used have been carried out in accordance with the theory used, partially (1) Accountability has a positive and significant impact on the management of village funds in Babat Subdistrict, Lamongan District based on an Islamic perspective; (2) Transparency has a positive and significant impact on the management of village funds in Babat Subdistrict, Lamongan District based on an Islamic perspective; (3) The quality of village official's resources has a positive and significant impact on the management of village funds in Babat Subdistrict, Lamongan District based on an Islamic perspective; (4) Simultaneously accountability, transparency, and village official's resources have a positive and significant impact on the management of village funds during the COVID-19 pandemic in Babat Subdistrict, Lamongan District based on an Islamic perspective.

Keywords: Village Fund Management, Accountability, Transparency, Village Official Resources, Covid-19 Pandemic.