

## ABSTRAK

Skripsi dengan judul “Pengaruh Kompetensi Aparatur Desa, Penggunaan Sistem Keuangan Desa, dan Sistem Pengendalian Internal terhadap Akuntabilitas Pengelolaan Dana Desa di Kecamatan Kademangan Kabupaten Blitar dengan Komitmen Organisasi sebagai Variabel Moderating” ini ditulis oleh Nadia Retasavrina, NIM. 126403202139, pembimbing Dyah Pravitasari, S.E., M.S.A.

Peningkatan akuntabilitas pengelolaan dana desa menjadi salah satu faktor penting dalam mengoptimalkan pembangunan dan pemberdayaan masyarakat di tingkat desa. Peningkatan akuntabilitas didukung dengan adanya beberapa aspek penting diantaranya kompetensi aparatur desa, penggunaan sistem keuangan desa, serta adanya sistem pengendalian internal di dalamnya. Selain itu, untuk mencapai visi dan misi organisasi serta mewujudkan akuntabilitas juga diperlukan adanya komitmen organisasi yang kuat di setiap aparatur desa.

Tujuan dari penelitian ini adalah untuk menguji pengaruh: (1) kompetensi aparatur desa, penggunaan sistem keuangan desa, dan sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa, (2) kompetensi aparatur desa terhadap akuntabilitas pengelolaan dana desa, (3) penggunaan sistem keuangan desa terhadap akuntabilitas pengelolaan dana desa, (4) sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa, (5) kompetensi aparatur desa terhadap akuntabilitas pengelolaan dana desa dengan komitmen organisasi sebagai variabel moderating, (6) penggunaan sistem keuangan desa terhadap akuntabilitas pengelolaan dana desa dengan komitmen organisasi sebagai variabel moderating, (7) sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa dengan komitmen organisasi sebagai variabel moderating.

Penelitian ini menggunakan pendekatan kuantitatif asosiatif. Teknik sampling yang digunakan adalah *probability sampling* dengan metode *simple random sampling*. Pengambilan sampel diolah menggunakan *rumus slovin* sehingga diperoleh 88 sampel. Metode pengumpulan data adalah dengan data primer berupa penyebaran kuesioner kepada aparatur desa. Metode analisis data penelitian ini adalah uji validitas, uji reliabilitas, uji normalitas, uji asumsi klasik, analisis regresi linier berganda, uji MRA, uji hipotesis, dan uji koefisien determinasi.

Hasil dari penelitian ini adalah (1) kompetensi aparatur desa, penggunaan sistem keuangan desa, dan sistem pengendalian internal secara simultan berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa, (2) kompetensi aparatur desa berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa, (3) penggunaan sistem keuangan desa berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa, (4) sistem pengendalian internal berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa, (5) komitmen organisasi dapat memperkuat hubungan antara kompetensi aparatur desa terhadap akuntabilitas pengelolaan dana desa, (6) komitmen organisasi dapat memperkuat hubungan antara penggunaan sistem keuangan desa terhadap akuntabilitas pengelolaan dana desa, (7) komitmen organisasi tidak dapat memperkuat hubungan antara sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa.

**Kata kunci:** Akuntabilitas, Komitmen Organisasi, Kompetensi Aparatur Desa, Siskeudes, Sistem Pengendalian Internal

## **ABSTRACT**

*The thesis with the title "The Influence of Village Apparatus Competence, Use of the Village Financial System, and Internal Control System on the Accountability of Village Fund Management in Kademangan District, Blitar Regency with Organizational Commitment as a Moderating Variable" was written by Nadia Retasavrina, NIM. 126403202139, supervisor Dyah Pravitasari, S.E., M.S.A.*

*Increasing accountability in managing village funds is an important factor in optimizing development and community empowerment at the village level. Increasing accountability is supported by several important aspects, including the competence of village officials, the use of the village financial system, and the existence of an internal control system within it. Apart from that, to achieve the organization's vision and mission and realize accountability, there is also a need for strong organizational commitment in every village apparatus.*

*The aim of this research is to examine the influence of: (1) village apparatus competency, use of the village financial system, and internal control system on village fund management accountability, (2) village apparatus competency on village fund management accountability, (3) use of the financial system village towards accountability in managing village funds, (4) internal control system towards accountability in managing village funds, (5) competency of village officials towards accountability in managing village funds with organizational commitment as a moderating variable, (6) use of the village financial system towards accountability in managing village funds with organizational commitment as a moderating variable, (7) internal control system for accountability in managing village funds with organizational commitment as a moderating variable.*

*This research uses an associative quantitative approach. The sampling technique used is probability sampling with a simple random sampling method. The samples were processed using the Slovin formula to obtain 88 samples. The data collection method is primary data in the form of distributing questionnaires to village officials. The data analysis methods for this research are validity test, reliability test, normality test, classical assumption test, multiple linear regression analysis, MRA test, hypothesis test, and coefficient of determination test.*

*The results of this research are (1) the competence of village officials, the use of the village financial system, and the internal control system simultaneously have a positive and significant effect on the accountability of village fund management, (2) the competence of village officials has a positive and significant effect on the accountability of village fund management, (3) the use of the village financial system has a positive and significant effect on the accountability of village fund management, (4) the internal control system has a significant effect on the accountability of village fund management, (5) organizational commitment can strengthen the relationship between the competence of village officials and the accountability of village fund management, (6 ) organizational commitment can strengthen the relationship between the use of the village financial system and accountability in village fund management, (7) organizational commitment cannot strengthen the relationship between the internal control system and accountability in village fund management.*

**Keywords:** *Accountability, Organizational Commitment, Village Apparatus Competence, Siskeudes, Internal Control System*