

ABSTRAK

Skripsi dengan judul “Pengaruh Pengendalian Internal, Kompetensi Pemerintah Desa, Peran Perangkat Desa dan Aksebilitas Laporan Keuangan terhadap Akuntabilitas Pengelolaan Alokasi Dana Desa di Kecamatan Boyolangu Kabupaten Tulungagung” yang disusun oleh Novita Nur Chasanah, NIM. 126403201066, dengan pembimbing Dr. Ali Mauludi AC, M.A.

Penelitian ini dilatarbelakangi oleh akuntabilitas pengelolaan dana desa menjadi sebuah pengawasan dan pengendalian penuh aparatur atas segala sesuatu yang telah dilakukan dalam sebuah pemerintahan, sehingga peran pemerintah selaku agen menjadi sebuah faktor penting dalam mempertanggungjawabkan kinerja dari pemerintahan kepada prinsipal atau rakyat. Untuk menciptakan pengelolaan keuangan yang baik, pemerintah desa dituntut memperhatikan asas dalam pengelolaan keuangan, salah satu pedomannya adalah asas akuntabel.

Penelitian ini bertujuan untuk 1) Menguji pengaruh pengendalian internal secara parsial terhadap akuntabilitas pengelolaan alokasi dana desa, 2) Menguji pengaruh kompetensi pemerintah desa secara parsial terhadap akuntabilitas pengelolaan alokasi dana desa, 3) Menguji pengaruh peran perangkat desa secara parsial terhadap akuntabilitas pengelolaan alokasi dana desa, 4) Menguji pengaruh aksebilitas laporan keuangan secara parsial terhadap akuntabilitas pengelolaan alokasi dana desa, 5) Menguji pengaruh pengendalian internal, kompetensi pemerintah desa, peran perangkat desa dan aksebilitas laporan keuangan secara simultan terhadap akuntabilitas pengelolaan alokasi dana desa di Kecamatan Boyolangu Kabupaten Tulungagung.

Metode penelitian ini adalah pendekatan kuantitatif asosiatif. Populasi pada penelitian ini berjumlah 68 orang yang merupakan perangkat desa pada 17 desa di Kecamatan Boyolangu yang merupakan perangkat desa yang berkompeten dalam laporan keuangan desa dan berperan sebagai pengelola keuangan desa kemudian ditarik sampel dengan teknik sampling jenuh jenuh. Metode analisis data yang digunakan adalah analisis regresi linier berganda yang diolah dengan *software* SPSS versi 26.

Hasil penelitian menunjukkan 1) Pengendalian internal secara parsial berpengaruh positif signifikan terhadap akuntabilitas pengelolaan alokasi dana desa, 2) Kompetensi pemerintah desa secara parsial berpengaruh negatif signifikan terhadap akuntabilitas pengelolaan alokasi dana desa, 3) Peran perangkat desa secara parsial berpengaruh positif signifikan terhadap akuntabilitas pengelolaan alokasi dana desa, 4) Aksebilitas laporan keuangan secara parsial berpengaruh positif signifikan terhadap akuntabilitas pengelolaan alokasi dana desa, 5) Pengendalian internal, kompetensi pemerintah desa, peran perangkat desa dan aksebilitas laporan keuangan secara simultan berpengaruh positif signifikan terhadap akuntabilitas pengelolaan alokasi dana desa.

Kata kunci: Pengendalian Internal, Kompetensi Pemerintah Desa, Peran Perangkat Desa, Aksebilitas Laporan Keuangan, Akuntabilitas Pengelolaan Alokasi Dana Desa.

ABSTRACT

Thesis with the title "The Influence of Internal Control, Village Government Competence, the Role of Village Officials and the Accessibility of Financial Reports on the Accountability of Village Fund Allocation Management in Boyolangu District, Tulungagung Regency" prepared by Novita Nur Chasanah, NIM. 126403201066, with supervisor Dr. Ali Mauludi AC, M.A.

This research is motivated by the accountability of village fund management being full supervision and control of the apparatus over everything that is done in a government, so that the role of the government as an agent becomes an important factor in holding government performance accountable to the principal or people. To create good financial management, village governments are required to pay attention to the principles of financial management, one of the guidelines is the principle of accountability.

This research aims to 1) Test the influence of internal control partially on accountability in managing village fund allocations, 2) Test the influence of village government competence partially on accountability in managing village fund allocations, 3) Test the influence of the role of village officials partially on accountability in managing village fund allocations, 4) Testing the influence of partial financial report accessibility on accountability in managing village fund allocations, 5) Testing the influence of internal control, village government competence, the role of village officials and financial report accessibility simultaneously on accountability in managing village fund allocations in Boyolangu District, Tulungagung Regency.

This research method is an associative quantitative approach. The population in this study was 68 people who were village officials in 17 villages in Boyolangu District who were village officials who were competent in village financial reports and played a role as village financial managers. Then samples were drawn using a saturated sampling technique. The data analysis method used is multiple linear regression analysis processed with SPSS version 26 software.

The results of the research show 1) Internal control partially has a significant positive effect on accountability in managing village fund allocations, 2) Competence of village government partially has a significant negative effect on accountability in managing village fund allocations, 3) The role of village officials partially has a significant positive effect on accountability in allocation management village funds, 4) Accessibility of financial reports partially has a significant positive effect on accountability in the management of village fund allocations, 5) Internal control, village government competence, the role of village officials and accessibility of financial reports simultaneously have a significant positive effect on accountability in the management of village fund allocations.

Keywords: *Internal Control, Village Government Competence, Role of Village Officials, Accessibility of Financial Reports, Accountability for Management of Village Fund Allocations.*