

## ABSTRAK

Aryani, Ni Putu Dessy Eka (2022), Pengaruh Prinsip *Good Corporate Governance* Dalam Pengelolaan *Refocusing* Dana Desa Di Masa Pandemi Dengan Harmonisasi Sebagai Variabel Moderating. Tesis, Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci : *good corporate governance, refocusing*, dana desa, harmonisasi.

Penelitian ini dilakukan untuk menguji secara empiris pengaruh akuntabilitas, transparansi dan partisipasi terhadap pengelolaan *refocusing* dana desa di masa pandemi yang dimoderasi oleh harmonisasi. Populasi pada penelitian ini sejumlah 129 perangkat desa se-Kabupaten Buleleng dengan jumlah sampel sebanyak 98 orang dari 98 desa yang dihitung dengan menggunakan rumus *slovin*. Analisis data menggunakan SEM-PLS Versi 3 dengan total responden yang mengisi kuesioner sebanyak 98 responden. Hasil penelitian menunjukkan bahwa akuntabilitas berpengaruh positif dan tidak signifikan terhadap pengelolaan *refocusing* dana desa, transparansi berpengaruh positif dan signifikan terhadap pengelolaan *refocusing* dana desa, partisipasi berpengaruh positif dan signifikan terhadap pengelolaan *refocusing* dana desa, harmonisasi secara signifikan memoderasi pengaruh akuntabilitas terhadap pengelolaan *refocusing* dana desa, harmonisasi memperkuat pengaruh akuntabilitas terhadap pengelolaan *refocusing* dana desa, harmonisasi secara signifikan memoderasi pengaruh transparansi terhadap pengelolaan *refocusing* dana desa, harmonisasi memperlemah pengaruh transparansi terhadap pengelolaan *refocusing* dana desa, harmonisasi secara signifikan memoderasi pengaruh partisipasi terhadap pengelolaan *refocusing* dana desa, harmonisasi memperlemah pengaruh partisipasi terhadap pengelolaan *refocusing* dana desa.

## **ABSTRACT**

Aryani, Ni Putu Dessy Eka (2022), *The Influence of Good Corporate Governance Principles in Managing Village Fund Refocusing During a Pandemic With Harmonization as a Moderating Variable*. Thesis, Masters in Accounting, Postgraduate, Ganesha University of Education.

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Keywords: good corporate governance, refocusing, village funds, harmonization.

This study was conducted to empirically examine the effect of accountability, transparency and participation on the management of village fund refocusing during the pandemic moderated by harmonization. The population in this study was 129 village officials throughout Buleleng Regency with a total sample of 98 people from 98 villages calculated using the slovin formula. Data analysis used SEM-PLS Version 3 with a total of 98 respondents who filled out the questionnaire. The results show that accountability has a positive and insignificant effect on the management of village fund refocusing, transparency has a positive and significant effect on the management of village fund refocusing, participation has a positive and significant effect on the management of village fund refocusing, harmonization significantly moderates the effect of accountability on the management of village fund refocusing, harmonization strengthens the effect of accountability on the management of village fund refocusing, harmonization significantly moderates the effect of transparency on the management of village fund refocusing, harmonization weakens the effect of transparency on the management of village fund refocusing, harmonization significantly moderates the effect of participation on the management of village fund refocusing, harmonization weakens the influence of participation on management refocusing village funds.