

**PENGARUH SISTEM PELAPORAN, PEMANFAATAN TEKNOLOGI
INFORMASI DAN PERAN PERANGKAT DESA TERHADAP
AKUNTABILITAS PENGELOLAAN DANA DESA DI KECAMATAN
KEDIRI**

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ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh sistem pelaporan, pemanfaatan teknologi informasi dan peran perangkat desa terhadap akuntabilitas pengelolaan dana desa. Penelitian ini tergolong penelitian kuantitatif yang menggunakan informan sebanyak 120 pegawai desa di Kecamatan Kediri. Pengumpulan data dilaksanakan melalui penyebaran kuesioner dengan langsung. Teknik pemilihan sampel dilakukan melalui penggunaan *purposive sampling* yakni dengan perangkat desa yang terpilih sesuai kriteria yaitu kepala desa, sekretaris desa, kaur desa dan kepala seksi. Penggunaan data pada penelitian ini yakni data primer, yaitu jawaban kuesioner didapatkan langsung melalui informan yang kemudian diolah melalui SPSS *Statistics* 24. Hasil penelitian membuktikan bahwasanya sistem pelaporan, pemanfaatan teknologi informasi dan peran perangkat desa memberikan pengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa di Kecamatan Kediri.

Kata kunci : sistem pelaporan, teknologi informasi, perangkat desa, akuntabilitas.

***THE INFLUENCE OF REPORTING SYSTEMS, UTILIZATION OF
INFORMATION TECHNOLOGY AND THE ROLE OF VILLAGE
EQUIPMENT ON THE ACCOUNTABILITY OF VILLAGE FUND
MANAGEMENT IN KEDIRI DISTRICT***

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Abstract

The purpose of this study was to determine the effect of the reporting system, the usage of information technology, and the involvement of village authorities on the transparency of village fund administration. This quantitative study utilizes as many as 120 village workers in the Kediri District as respondents. The data was acquired through directly distributing surveys. The sample selection approach used a method of purposive sampling, meaning the selection of village apparatus based on predetermined criteria, including the village head, village secretary, village head, and section head. This research utilizes primary data, specifically the responses to questionnaires from respondents, which are then analyzed using SPSS Statistics 24. According to the study's findings, the reporting system, the use of information technology, and the involvement of village authorities have a positive and substantial impact on the accountability of village fund management in District Kediri.

Keywords : *reporting system, information technology, village apparatus, accountability.*