

KEPEMIPINAN TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA DI KECAMATAN BANJAR, KABUPATEN BULELENG

Oleh

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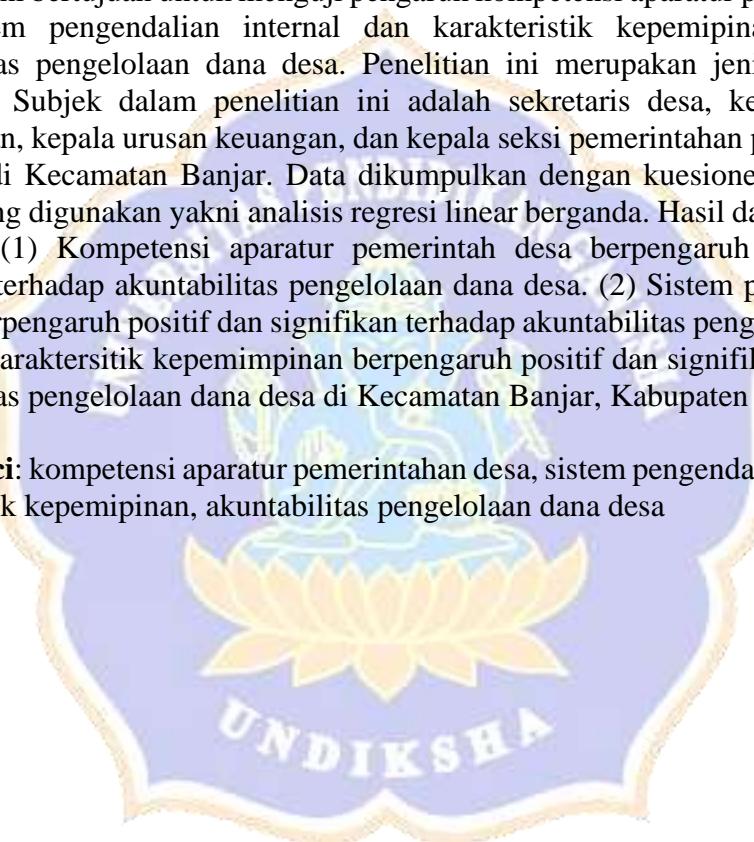
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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kompetensi aparatur pemerintahan desa, sistem pengendalian internal dan karakteristik kepemimpinan terhadap akuntabilitas pengelolaan dana desa. Penelitian ini merupakan jenis penelitian kuantitatif. Subjek dalam penelitian ini adalah sekretaris desa, kepala urusan perencanaan, kepala urusan keuangan, dan kepala seksi pemerintahan pada 17 desa yang ada di Kecamatan Banjar. Data dikumpulkan dengan kuesioner dan teknis analisis yang digunakan yakni analisis regresi linear berganda. Hasil dari penelitian ini yaitu: (1) Kompetensi aparatur pemerintah desa berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. (2) Sistem pengendalian internal berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. (3) Karakteristik kepemimpinan berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa di Kecamatan Banjar, Kabupaten Buleleng.

Kata Kunci: kompetensi aparatur pemerintahan desa, sistem pengendalian internal, karakteristik kepemimpinan, akuntabilitas pengelolaan dana desa



THE INFLUENCE OF THE COMPETENCE OF THE VILLAGE GOVERNMENT APPARATUS, THE INTERNAL CONTROL SYSTEM AND LEADERSHIP CHARACTERISTICS ON THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN BANJAR DISTRICT, BULELENG REGENCY

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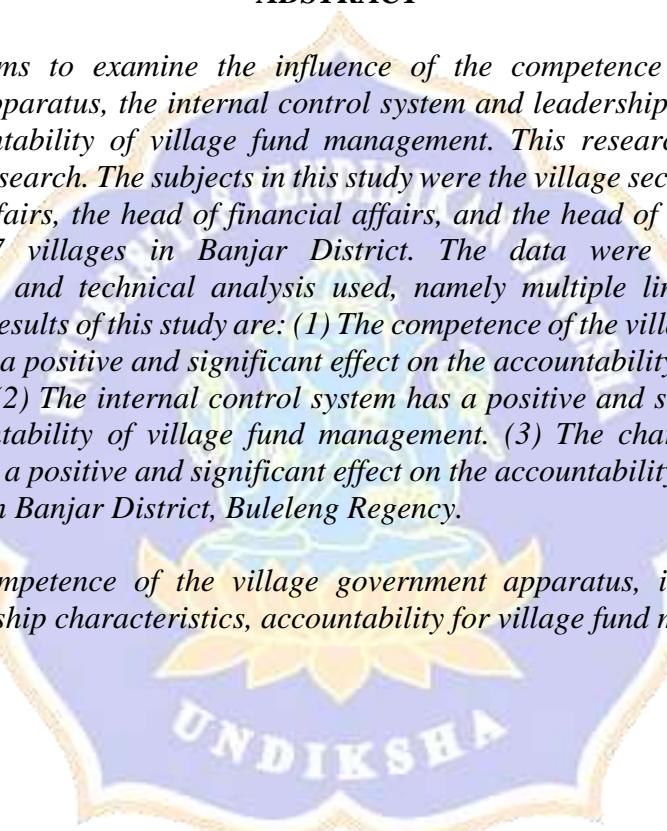
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ABSTRACT

This study aims to examine the influence of the competence of the village government apparatus, the internal control system and leadership characteristics on the accountability of village fund management. This research is a type of quantitative research. The subjects in this study were the village secretary, the head of planning affairs, the head of financial affairs, and the head of the government section in 17 villages in Banjar District. The data were collected with questionnaires and technical analysis used, namely multiple linear regression analysis. The results of this study are: (1) The competence of the village government apparatus has a positive and significant effect on the accountability of village fund management. (2) The internal control system has a positive and significant effect on the accountability of village fund management. (3) The characterization of leadership has a positive and significant effect on the accountability of village fund management in Banjar District, Buleleng Regency.

Keywords: competence of the village government apparatus, internal control system, leadership characteristics, accountability for village fund management



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