

PENGARUH AKUNTABILITAS, TRANSPARANSI, DAN KOMITMEN APARAT DESA TERHADAP EFEKTIVITAS PENGELOLAAN DANA DESA DI KECAMATAN BANJAR

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ABSTRAK

Riset ditujukan untuk menganalisis dampak akuntabilitas, transparansi, serta komitmen aparat desa terhadap efektivitas pengelolaan dana desa. Riset ini memakai pendekatan kuantitatif dengan melibatkan 17 desa dan masing-masing 51 responden. Kuisioner didistribusikan secara langsung ke masing-masing desa di kecamatan banjar. Analisis datanya melalui statistic deskriptif, uji instrument, asumsi klasik, serta dugaan sementara di SPSS versi 25. Temuan riset ini menunjukkan apabila akuntabilitas berpengaruh positif terhadap efektivitas pengelolaan dana desa, transparansi berpengaruh positif terhadap efektivitas pengelolaan dana desa, komitmen aparat desa berpengaruh positif terhadap efektivitas pengelolaan dana desa.

Kata Kunci: Akuntabilitas, Transparansi, Komitmen Aparat Desa, Efektivitas Pengelolaan Dana Desa.

***THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY, AND
COMMITMENT OF VILLAGE OFFICIALS ON THE EFFECTIVENESS OF
VILLAGE FUND MANAGEMENT IN BANJAR DISTRICT***

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ABSTRACT

The research is aimed at analyzing the impact of accountability, transparency, and commitment of village officials on the effectiveness of village fund management. The research design uses a quantitative approach. The determination of the sample in this study uses the saturated sample method. With the number of respondents used as many as 51 respondents. The data collection instrument used is the Multiple Linear Regression Analysis Technique and uses the Statistical Package for Social Science (SPSS) 25.0 program to process the data. The findings of this research indicate that accountability has a positive effect on the effectiveness of village fund management; transparency has a positive effect on the effectiveness of village fund management; the commitment of village officials has a positive effect on the effectiveness of village fund management.

Keywords: Accountability, Transparency, Commitment of Village Officials Effectiveness of Village Fund Management.