

**PENGARUH AKUNTABILITAS, TRANSPARANSI, DAN PARTISIPASI
MASYARAKAT TERHADAP EFEKTIVITAS PENGELOLAAN ALOKASI
DANA DESA (ADD) SE-KECAMATAN BUSUNGBIU, KAB. BULELENG,
BALI**

Oleh
Ni Ketut Desita Ariana
Program Studi Akuntansi
Universitas Pendidikan Ganesha

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas, transparansi, dan partisipasi masyarakat terhadap efektivitas pengelolaan alokasi dana desa (ADD) se-Kecamatan Busungbiu, Kab Buleleng, Bali. Populasi dalam penelitian ini adalah aparatur perangkat desa di Kecamatan Busungbiu yang berjumlah 15 Desa, dengan rata-rata aparatur sebanyak 17 orang, sehingga populasi sebanyak 255 aparatur perangkat desa. Penelitian ini mengambil sampel berdasarkan Teknik *purposive sampling* yang terdiri dari Kepala Desa, Sekretaris Desa, Bendahara, Kepala Seksi Pelayanan, Kepala Seksi Pemerintahan, dan Kepala Seksi Kesejahteraan, sehingga jumlah responden dalam penelitian ini adalah 90 responden. Penelitian ini menggunakan jenis data kuantitatif dengan menggunakan sumber data primer dan sekunder. Metode pengumpulan data menggunakan kuisioner yang diukur menggunakan *skala likert*. Pengolahan data menggunakan bantuan program SPSS *versi 25 for windows*. Data yang sudah terkumpul dalam penelitian ini kemudian dilakukan pengujian terlebih dahulu dengan uji statistic deskriptif, uji instrument berupa uji validitas dan uji reliabilitas, uji asumsi klasik yang berupa uji normalitas, uji multikoleneartitas dan uji heteroskedastitas. Terakhir melakukan uji hipotesis berupa uji parsial (uji t), uji simultan (uji F) dan koefisien determinasi. Hasil penelitian ini menunjukkan bahwa: (1) Akuntabilitas berpengaruh positif dan signifikan terhadap efektivitas pengelolaan alokasi dana desa, (2) Transparansi berpengaruh positif dan signifikan terhadap efektivitas pengelolssn slokasi dana desa, dan (3) Partisipasi Masyarakat berpengaruh positif dan signifikan terhadap efektivitas pengelolaan alokasi dana desa.

Kata Kunci: Akuntabilitas, Transparansi, Partisipasi Masyarakat, Efektivitas, ADD

***THE EFFECT OF ACCOUNTABILITY, TRANSPARENCY, AND
COMMUNITY PARTICIPATION ON THE EFFECTIVENESS OF VILLAGE
FUND ALLOCATION MANAGEMENT (ADD) IN BUSUNGBIU DISTRICT,
BULELENG REGENCY, BALI***

By

Ni Ketut Desita Ariana

Bachelor of Accounting Study Program

Department of Economics and Accounting

Abstract

This research aims to analyze the impact of accountability, transparency, and community participation on the effectiveness of village fund allocation management (ADD) in the Busungbiu District, Buleleng Regency, Bali. The population in this study consists of village apparatus in the Busungbiu District, totaling 15 villages, with an average of 17 personnel each, making a total population of 255 village apparatus. This study takes samples based on purposive sampling techniques, which include the Village Head, Village Secretary, Treasurer, Head of Service Section, Head of Government Section, and Head of Welfare Section, resulting in 90 respondents for this research. This study uses quantitative data types with primary and secondary data sources. Data collection methods use questionnaires measured with a Likert scale. Data processing is assisted by SPSS version 25 for Windows. The data collected in this research was first tested using descriptive statistical tests, instrument tests like validity and reliability tests, classical assumption tests including normality, multicollinearity, and heteroscedasticity tests. Finally, hypothesis testing was conducted through partial tests (t-test), simultaneous tests (F-test), and the coefficient of determination. The results of this study show that: (1) Accountability has a positive and significant effect on the effectiveness of village fund allocation management, (2) Transparency has a positive and significant effect on the effectiveness of village fund allocation management, and (3) Community Participation has a positive and significant effect on the effectiveness of village fund allocation management.

Keywords: Accountability, Transparency, Community Participation, Effectiveness, Village Fund Allocation (ADD)