

**PENGARUH KOMPETENSI APARATUR PEMERINTAH DESA,
PARTISIPASI PENGGUNA, DAN *USABILITY SYSTEM* TERHADAP
EFEKTIVITAS PENERAPAN SISTEM KEUANGAN DESA (SISKEUDES)**

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ABSTRAK

Tujuan dari penelitian ini yaitu guna membuktikan secara heuristik pengaruh kompetensi aparatur pemerintah desa, partisipasi pengguna, dan *usability system* terhadap efektivitas penerapan Siskeudes di Kabupaten Buleleng. Metode penelitian ini yakni penelitian kuantitatif menggunakan data primer yang didapat melalui kuesioner yang diukur menggunakan skala *likert* serta data sekunder berupa data nama-nama desa dan desa penerima alokasi dana desa tahun anggaran 2019 di Kabupaten Buleleng. Populasi penelitian ini menggunakan seluruh sektaris desa, kaur keuangan dan staf operator desa di Kabupaten Buleleng. Sampel pada penelitian ini sebanyak 168 orang dan dipilih menggunakan teknik *proportional random sampling*. Teknik analisis data yang digunakan yakni analisis regresi linier berganda dengan bantuan *SPSS 23.0 for Windows*. Hasil penelitian menunjukkan bahwa variabel kompetensi aparatur pemerintah desa (X_1) berpengaruh positif dan signifikan terhadap efektivitas penerapan Siskeudes, variabel partisipasi pengguna (X_2) berpengaruh positif dan signifikan terhadap efektivitas penerapan Siskeudes, variabel *usability system* (X_3) berpengaruh positif dan signifikan terhadap efektivitas penerapan Siskeudes.

Kata kunci: Efektivitas, Kompetensi Aparatur Pemerintah Desa, Partisipasi Pengguna, *Usability System*.

***THE INFLUENCE OF THE COMPETENCE OF VILLAGE GOVERNMENT
APPARATUS, USER PARTICIPATION, AND USABILITY SYSTEM ON
THE EFFECTIVENESS OF THE IMPLEMENTATION OF THE VILLAGE
FINANCIAL SYSTEM (SISKEUDES)***

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ABSTRACT

The aim of this study was to prove empirically the effect of the competence of village government apparatus, user participation, and usability system toward the effectiveness of the implementation of Siskeudes in Buleleng Regency. This research was a quantitative research with a primary data acquired from questionnaire and measured use Likert scale and secondary data in the form of recipient villages in the village budget allocation for fiscal year 2019. The population were all village secretaries, financial staff and village operator staff in Buleleng Regency. Samples in this study were 168 people and selected using proportional random sampling technique. The data analysis technique used multiple linear regression analysis with the help of SPSS 23.0 for Windows. The results showed that the competency variable of the village government apparatus (X1) had a positive and significant effect toward the effectiveness of the implementation of Siskeudes, the variable of user participation (X2) had a positive and significant effect toward the effectiveness of the implementation of Siskeudes, the usability system variable (X3) has a positive and significant effect toward the effectiveness of the implementation of Siskeudes.

Keywords: *Effectiveness, Competence of Village Government Apparatus, User Participation, Usability System*