

ABSTRAK

Antari, Ni Wayan Indah (2025), Moralitas memoderasi pengaruh kejelasan sasaran anggaran, akuntabilitas serta kompetensi perangkat desa pada efektivitas pengelolaan dana desa. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: Akuntabilitas, Efektivitas, Kejelasan Sasaran Anggaran, Kompetensi, dan Moralitas.

Penelitian ini bertujuan untuk menguji pengaruh kejelasan sasaran anggaran, akuntabilitas, dan kompetensi perangkat desa terhadap efektivitas pengelolaan dana desa, dengan moralitas sebagai variabel moderasi. Studi ini menggunakan pendekatan kuantitatif asosiatif dengan metode *Structural Equation Modelling* (SEM) berbasis *Partial Least Square* (PLS). Populasi penelitian mencakup 27 desa di Kota Denpasar, dengan total 108 responden yang terdiri dari perbekel, sekretaris desa, kaur keuangan, dan kaur perencanaan. Data dikumpulkan melalui survei menggunakan kuesioner, yang telah diuji validitas dan reliabilitasnya sebelum dianalisis. Hasil penelitian menunjukkan bahwa akuntabilitas dan kompetensi perangkat desa berpengaruh positif terhadap efektivitas pengelolaan dana desa, sedangkan kejelasan sasaran anggaran tidak berpengaruh signifikan. Selain itu, moralitas dapat memperkuat pengaruh akuntabilitas terhadap efektivitas pengelolaan dana desa, tetapi tidak memoderasi pengaruh kejelasan sasaran anggaran dan kompetensi perangkat desa. Kendati demikian, faktor eksternal seperti ketidakpastian lingkungan dan perubahan regulasi juga dapat memengaruhi efektivitas pengelolaan dana desa.

ABSTRACT

Antari, Ni Wayan Indah (2025), Morality moderates the influence of budget target clarity, accountability, and village official competence on the effectiveness of village fund management. Thesis, Master of Accounting, Postgraduate Program, Ganesha University of Education.

This thesis has been approved and reviewed by my first advisor: Dr. Ni Kadek Sinarwati, S.E., M.Sc., Ak, and my second advisor: Prof. Dr. Anantawikrama Tungga Atmadja, S.E., M.Sc., Ak.

Keywords: Accountability, Effectiveness, Budget Target Clarity, Competence, and Morality.

This study aims to examine the influence of budget target clarity, accountability, and village official competence on the effectiveness of village fund management, with morality as a moderating variable. This study uses an associative quantitative approach with the Structural Equation Modeling (SEM) method based on Partial Least Squares (PLS). The study population included 27 villages in Denpasar City, with a total of 108 respondents consisting of village heads, village secretaries, finance officers, and planning officers. Data were collected through a survey using a questionnaire, which was tested for validity and reliability before being analyzed. The results showed that accountability and competence of village officials positively influenced the effectiveness of village fund management, while clarity of budget targets did not have a significant effect. Furthermore, morality can strengthen the influence of accountability on the effectiveness of village fund management, but does not moderate the influence of clarity of budget targets and competence of village officials. However, external factors such as environmental uncertainty and regulatory changes can also influence the effectiveness of village fund management.