

**PENGARUH SISTEM PENGENDALIAN INTERNAL PEMERINTAH
DESA, KOMPETENSI SUMBER DAYA MANUSIA, DAN EFEKTIVITAS
SISTEM KEUANGAN DESA TERHADAP PENERAPAN *GOOD VILLAGE
GOVERNANCE* PADA DESA DI KABUPATEN BULELENG**

Oleh

Ni Wayan Desi Sawitri

NIM 1617051262

Program Studi S1 Akuntansi

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh sistem pengendalian internal pemerintah desa, kompetensi sumber daya manusia dan efektivitas sistem keuangan desa terhadap penerapan *good village governance* pada desa di Kabupaten Buleleng. Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah seluruh desa di Kabupaten Buleleng yaitu sebanyak 129 desa. Pengambilan sampel dalam penelitian ini menggunakan teknik *probability sampling* dengan menggunakan sampel sebanyak 56 desa dan responden sebanyak 168 responden. Pada penelitian ini data diperoleh melalui kuesioner yang disebarakan langsung kepada responden. Analisis data dalam penelitian ini menggunakan analisis regresi linier berganda dengan bantuan program SPSS versi 20.0 *for windows*. Hasil penelitian ini menunjukkan bahwa (1) sistem pengendalian internal pemerintah desa berpengaruh positif dan signifikan terhadap penerapan *good village governance* (2) kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap penerapan *good village governance* (3) efektivitas sistem keuangan desa berpengaruh positif dan signifikan terhadap penerapan *good village governance*. Dalam pemerintahan desa

Kata kunci: efektivitas sistem keuangan, *good village governance*, kompetensi sumber daya manusia, desa. sistem pengendalian internal pemerintah desa.

THE EFFECT OF VILLAGE GOVERNMENT INTERNAL CONTROL SYSTEM, HUMAN RESOURCE COMPETENCE, AND EFFECTIVENESS OF THE VILLAGE FINANCIAL SYSTEM, ON THE IMPLEMENTATION OF GOOD VILLAGE GOVERNANCE IN VILLAGES IN BULELENG REGENCY

By

Ni Wayan Desi Sawitri

NIM 1617051262

Study Program of Accounting Department

Abstract

This study aims to determine the effect of village government internal control systems, human resource competencies and effectiveness of the village financial system on the implementation of good village governance in villages in Buleleng Regency. This type of research is quantitative research. The population of this research is all villages in Buleleng Regency, namely 129 villages. Sampling in this study used probability sampling techniques using a sample of 56 villages and 168 respondents. In this study data were obtained through a questionnaire distributed directly to respondents. Data analysis in this study used multiple linear regression analysis with the help of SPSS version 20.0 for windows. The results of this study indicate that (1) the internal control system of the village government has a positive and significant effect on the implementation of good village governance (2) the competence of human resources has a positive and significant effect on the implementation of good village governance (3) the effectiveness of the village financial system has a positive and significant effect on the application of good village governance.

Keywords : *effectiveness of the village financial system, good village governance, human resource competence, village government internal control system.*