

**PENGARUH AKUNTABILITAS ALOKASI DANA DESA, KEBIJAKAN
DESA DAN KELEMBAGAAN DESA ATAS PENGELOLAAN
KEUANGAN DESA WISATA
(Studi Empiris Pada Desa-Desa di Kecamatan Banjar, Kabupaten Buleleng,
Provinsi Bali)**

**Oleh
Ketut Teddy Wisastrawan, NIM 1517051363
Program Studi S1 Akuntansi**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh akuntabilitas alokasi dana desa, kebijakan desa dan kelembagaan desa terhadap pengelolaan keuangan desa wisata. Penelitian ini menggunakan metode penelitian kausal komparatif yang merupakan penelitian dengan karakteristik masalah berupa hubungan sebab-akibat antara dua variabel atau lebih. Penelitian ini dilakukan pada desa wisata di Kecamatan Banjar. Populasi dalam penelitian ini adalah seluruh Kepala Desa serta Perangkat Desa di Kecamatan Banjar Kabupaten Buleleng. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah metode purposive sampling, sehingga diperoleh sampel sejumlah 60 responden. Data penelitian ini dikumpulkan dengan menggunakan kuesioner yang kemudian diolah dengan uji analisis regresi linear berganda dengan bantuan SPSS versi 22.

Hasil penelitian menyatakan bahwa akuntabilitas alokasi dana desa, kebijakan desa, dan kelembagaan desa secara individual maupun secara bersama-sama berpengaruh signifikan terhadap pengelolaan keuangan desa wisata di Kecamatan Banjar.

Kata kunci: Pengelolaan keuangan, akuntabilitas, kebijakan, kelembagaan desa

**THE ACCOUNTABILITY EFFECT OF VILLAGE FUND ALLOCATION,
VILLAGE POLICY AND VILLAGE INSTITUTION ON TOURISM
VILLAGES' FINANCIAL MANAGEMENT
(An Empirical Study on Villages in Banjar Sub-District,
Buleleng Regency, Bali Province)**

By

**Ketut Teddy Wisastrawan, NIM 1517051363
SI Accounting Study Program**

ABSTRACT

This research aimed at determining the accountability effect of village fund allocation, village policy and village institution on the tourism villages' financial management. This research employed a comparative causal research method which is a study with the characteristics of a problem in the form of a causal relationship between two or more variables. This research was conducted on tourism villages in Banjar Sub-District. The research population was all the Village Heads and Village officials in Banjar Sub-District, Buleleng Regency. The sampling method used in this research was purposive sampling method, so that a sample of 60 respondents was obtained. The research data were collected through a questionnaire which was then processed through multiple linear regression analysis test with the assistance of SPSS version 22.

The results of the research showed that the village fund allocation accountability, village policy, and village institution individually and simultaneously had a significant effect on the tourism villages' financial management in Banjar Sub-District.

Keywords: *Financial management, accountability, policy, village institutions*