

PERILAKU PROSOSIAL DALAM AKUNTABILITAS PENGELOLAAN DANA DESA

(STUDI KASUS PADA DESA SE-KABUPATEN GIANYAR, PROVINSI
BALI)

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Abstrak

Akuntabilitas pengelolaan dana desa sudah menjadi tuntutan pemerintah desa. Masalah yang timbul terkait akuntabilitas pengelolaan dana desa berkaitan dengan partisipasi masyarakat, kepemimpinan dan perilaku prososial. Penelitian bertujuan untuk mengetahui perilaku prososial dalam akuntabilitas pengelolaan dana desa (studi kasus pada desa se-Kabupaten Gianyar, Provinsi Bali). Jenis penelitian kuantitatif dengan teknik *purposive sampling*. Populasi dan sampel ialah aparat desa se-Kabupaten Gianyar sejumlah 128 responden. Pengumpulan data menggunakan kuesioner. Pengujian hipotesis menggunakan analisis moderasi dengan aplikasi SPSS versi 22. Hasil penelitian menunjukkan bahwa : (1). Partisipasi masyarakat berpengaruh positif dan signifikansi terhadap akuntabilitas pengelolaan dana desa, (2). Kepemimpinan transformasional berpengaruh positif dan signifikan terhadap pengelolaan dana desa, (3). Partisipasi masyarakat dimoderasi perilaku prososial berpengaruh positif dan signifikansi terhadap akuntabilitas pengelolaan dana desa, (4). Kepemimpinan transformasional dimoderasi perilaku prososial berpengaruh positif dan signifikansi terhadap akuntabilitas pengelolaan dana desa. Implikasi penelitian adalah mendorong akuntabilitas pengelolaan dana desa yang akuntabel melalui, partisipasi masyarakat, kepemimpinan, perilaku prososial.

Kata Kunci : Perilaku Prososial, Kepemimpinan Transformasional

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Abstract

The accountability of managing the village fund became a demand of village government. The problems related to the accountability of managing village were people participation, leadership, transformational and pro-social behavior. This research aimed to investigate the pro-social behavior in managing the accountability of village fund (the case study of villages in Gianyar regency, Bali province), This research was qualitative research with purposive sampling technic. The research population and sample was the village governments of Gianyar regency consisted of 128 respondents. The process of collecting the data used questionnaire. The hypothesis testing used moderation analysis with SPSS 22 application. The result of the study showed that (1) people participation had positive and significant effect toward the accountability of managing the village fund, (2) The transformation leadership had positive and significant effect toward fund management, (3) The people participation which was moderation had positive and significant effect toward the accountability of managing the village fund (4) the transformational leadership was moderation pro-social behavior had positive and significant effect toward the accountability of managing the village fund. The implication of this research encouraged the accountability of managing village fund that accountable through people participation, the transformational leadership, and pro-social behavior.

Keyword : *Pro-Sosial Behavior, The Transformational Leadership*