

**PENGARUH KOMPETENSI APARATUR PEMERINTAH DESA,
PELATIHAN PENGGUNA DAN GAYA KEPEMIMPINAN TERHADAP
KUALITAS IMPLEMENTASI SISTEM KEUANGAN DESA**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi aparatur pemerintah desa, pelatihan pengguna, dan gaya kepemimpinan terhadap kualitas implementasi sistem keuangan desa di Kabupaten Buleleng. Metode penelitian yang digunakan dalam penelitian ini yakni metode kuantitatif dengan data primer yang diperoleh dari kuesioner dan diukur menggunakan skala likert. Populasi penelitian ini adalah sekretaris desa, kaur keuangan, dan staf operator desa. Sampel pada penelitian ini berjumlah 291 responden yang dipilih memakai teknik proportional random sampling. Metode analisis data yang digunakan dalam penelitian ini adalah metode analisis linier berganda dengan bantuan SPSS versi 24. Hasil penelitian menunjukkan bahwa variabel kompetensi aparatur pemerintah desa (X1) berpengaruh positif dan signifikan terhadap kualitas implementasi siskeudes, variabel pelatihan pengguna (X2) berpengaruh positif dan signifikan terhadap kualitas implementasi siskeudes, dan variabel gaya kepemimpinan (X3) berpengaruh positif dan signifikan terhadap kualitas implementasi siskeudes.

Kata kunci : Kualitas, Kompetensi Aparatur Pemerintah Desa, Pelatihan Pengguna, Gaya Kepemimpinan

***THE EFFECT OF COMPETENCE OF VILLAGE GOVERNMENT
APPARATUS, USER TRAINING AND LEADERSHIP STYLE ON THE
QUALITY IMPLEMENTATION OF THE VILLAGE FINANCIAL
SYSTEM***

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ABSTRACT

This study aims to determine the effect of village government apparatus competence, user training, and leadership style on the quality of the implementation of the village financial system in Buleleng Regency. The research method used in this study is a quantitative method with primary data obtained from questionnaires and measured using a Likert scale. The population of this research is the village secretary, finance officer, and village operator staff. The sample in this study amounted to 291 respondents who were selected using proportional random sampling technique. The data analysis method used in this study is a multiple linear analysis method with the help of SPSS version 24. The results show that the competency variable of village government apparatus (X1) has a positive and significant effect on the quality of siskeudes implementation, the user training variable (X2) has a positive and significant effect on the quality of siskeudes implementation, and the leadership style variable (X3) has a positive and significant effect on the quality of siskeudes implementation.

Keywords: Quality, Competence of Village Government Apparatus, User Training, Leadership Style