

ABSTRAK

Penelitian ini berjudul Pengaruh Akuntabilitas dan Transparansi terhadap Pengelolaan Bantuan Langsung Tunai Dana Desa Saat Pandemi COVID-19. Penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas dan transparansi pada pengelolaan BLT dana desa pada saat pandemi COVID-19 baik secara parsial maupun simultan. Sampel dalam penelitian ini berjumlah 86 orang yang merupakan pihak yang terlibat dalam pengelolaan BLT dana desa di 5 desa Kecamatan Sungai Bungkal. Menggunakan analisis regresi linear berganda dengan bantuan *software* SPSS 23, hasil penelitian ini menunjukkan bahwa secara simultan, akuntabilitas dan transparansi berpengaruh signifikan. Namun, secara parsial variabel akuntabilitas tidak berpengaruh signifikan terhadap pengelolaan BLT dana desa dan variabel transparansi berpengaruh signifikan terhadap pengelolaan BLT dana desa.

ABSTRACT

*This research is entitled *The Effect of Accountability and Transparency on the Management of Direct Village Fund Cash Assistance During the COVID-19 Pandemic*. This study aims to analyze the effect of accountability and transparency on the management of BLT village funds during the COVID-19 pandemic, either partially or simultaneously. The sample in this study amounted to 86 people who are parties involved in the management of BLT village funds in 5 villages in Sungai Bungkal District. Using multiple linear regression analysis with the help of SPSS 23 software, the results of this study indicate that simultaneously, accountability and transparency have a significant effect. However, partially the accountability variable has no significant effect on the management of BLT village funds and the transparency variable has a significant effect on the management of BLT village funds.*