

ABSTRACT

This research aims to analyze the influence of the ability of village officials and the implementation of the village financial system on the accountability of village financial management with the internal control system as a moderating variable in Nalo Tantan sub-district, Merangin Regency. The population in this research is village officials in Nalo Tantan sub-district, Merangin regency consisting of from 7 villages. The sample in this study used a saturated sample, namely a sampling technique using the entire population as a research sample consisting of 56 respondents. This research method uses quantitative methods. This research uses primary data obtained from questionnaires distributed to respondents. The results of the research show that the ability of village officials has a positive effect on the accountability of village financial management and the implementation of the village financial system has a positive effect on the accountability of village financial management, while the internal control system is not able to moderate the effect of the ability of village officials on the accountability of village financial management and the internal control system is not able to moderate the effect. implementation of the village financial system towards accountability in village financial management.

Keywords: *village apparatus, village financial system, accountability, village financial management, and internal control system.*