

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang berpengaruh terhadap akuntabilitas pengelolaan dana desa melalui penerapan Sistem Keuangan Desa (Siskeudes) sebagai variabel interveningnya. Populasi dalam penelitian ini adalah seluruh perangkat desa di wilayah Kecamatan Pemayung yang berjumlah 18 desa dengan kriteria responden yaitu Kepala Desa, Sekretaris Desa, Kepala Urusan Keuangan (Bendahara Desa), dan Ketua atau Anggota BPD. Sampel penelitian dipilih menggunakan *sampling* jenuh dengan jumlah sampel sebanyak 72 responden. Metode penelitian ini menggunakan teknik kuantitatif. Penelitian ini menggunakan data primer yang diperoleh dengan menyebarkan kuesioner kepada responden. Teknik analisis data penelitian ini menggunakan PLS-SEM dengan *software* SmartPLS . Hasil penelitian menunjukkan bahwa peran perangkat desa dan partisipasi masyarakat tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa sedangkan kompetensi perangkat desa dan penerapan Siskeudes berpengaruh positif terhadap akuntabilitas pengelolaan dana desa. Peran perangkat desa berpengaruh positif terhadap penerapan Siskeudes. Kompetensi perangkat desa berpengaruh negatif terhadap penerapan Siskeudes. Partisipasi masyarakat tidak berpengaruh terhadap penerapan Siskeudes. Peran perangkat desa dan kompetensi perangkat desa berpengaruh terhadap akuntabilitas pengelolaan dana desa melalui penerapan Siskeudes. Partisipasi masyarakat tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa melalui penerapan Siskeudes.

Kata Kunci : Peran Perangkat Desa, Kompetensi Perangkat Desa, Partisipasi Masyarakat, Akuntabilitas Pengelolaan Dana Desa, Siskeudes

ABSTRACT

This study aims to determine the factors that affect the accountability of village fund management through the application of the Village Financial System (Siskeudes) as an intervening variable. The population in this study were all village officials in the Pemayung District area totaling 18 villages with the criteria for respondents, namely the Village Head, Village Secretary, Head of Financial Affairs (Village Treasurer), and Chairman or Member of BPD. The research sample was selected using saturated sampling with a sample size of 72 respondents. This research method uses quantitative techniques. This study uses primary data obtained by distributing questionnaires to respondents. This research data analysis technique uses PLS-SEM with SmartPLS software. The results showed that the role of village officials and community participation had no effect on the accountability of village fund management while the competence of village officials and the application of Siskeudes had a positive effect on the accountability of village fund management. The role of village officials has a positive effect on the application of Siskeudes. The competence of village officials has a negative effect on the application of Siskeudes. Community participation has no effect on the application of Siskeudes. The role of village officials and the competence of village officials affect the accountability of village fund management through the application of Siskeudes. Community participation has no effect on the accountability of village fund management through Siskeudes.

Keywords: *Role of Village Apparatus, Competence of Village Apparatus, Community Participation, Accountability of Village Fund Management, Siskeudes*