

## ABSTRACT

*Sari Paskah Sianturi, NIM: 7181220012. The Effect of Effectiveness, Transparency, and Accountability of Village Fund Management on The Quality of Village Financial Reports (Empirical Study on Villages in Pangururan District, Samosir Regency), Thesis of Accounting Study Program, Faculty of Economics, Medan State University 2022.*

*The problems in this study is the quality of financial reporting which is still low at the village. Many factors can affect the low quality of financial reports, namely due to the lack of effectiveness, transparency, and accountability that are still weak in managing funds village. The purpose of this study was to determine the effect of the effectiveness, transparency, and accountability of village fund management on the quality of village financial reports (Empirical Study on villages in Pangururan District, Samosir Regency).*

*The population in this study were all village officials in Pangururan District. The number of samples that can be used in this study is 75 respondents who meet the sample criteria. Data collection techniques using questionnaires distributed to village head, village secretary and finance chief. This study uses multiple linear regression analysis methods.*

*The results of this study simultaneously show that the variables of effectiveness, transparency, and accountability of village fund management have a positive effect on the quality of village financial reports. While partially the effectiveness of village fund management variable partially has a positive effect on the quality of village financial reports, the transparency of village fund management variable partially has a positive effect on the quality of village financial reports, and the accountability of village fund management variable partially has a positive effect on the quality of village financial reports.*

**Keywords:** *Effectiveness, Transparency, Accountability, Quality of Financial Reports.*

## ABSTRAK

**Sari Paskah Sianturi, NIM: 7181220012. Pengaruh Efektivitas, Transparansi, dan Akuntabilitas Pengelolaan Dana Desa Terhadap Kualitas Laporan Keuangan Desa (Studi Empiris Pada Desa Di Kecamatan Pangururan Kabupaten Samosir), Skripsi Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2022.**

Permasalahan dalam penelitian ini adalah kualitas pelaporan keuangan desa yang masih rendah. Banyak faktor yang dapat mempengaruhi rendahnya kualitas laporan keuangan desa yaitu kurangnya efektivitas, transparansi, dan akuntabilitas yang masih lemah dalam mengelola dana desa. Penelitian ini bertujuan untuk mengetahui pengaruh efektivitas, transparansi, dan akuntabilitas pengelolaan dana desa terhadap kualitas laporan keuangan desa (Studi Empiris Pada Desa Di Kecamatan Pangururan Kabupaten Samosir).

Populasi dalam penelitian ini yaitu seluruh perangkat desa di Kecamatan Pangururan. Jumlah sampel yang dapat digunakan dalam penelitian ini adalah 75 responden yang memenuhi kriteria sampel. Teknik pengumpulan data menggunakan kuesioner yang disebar kepada Kepala Desa, Sekretaris Desa, Kaur Keuangan. Penelitian ini menggunakan metode analisis regresi linier berganda.

Hasil penelitian ini secara simultan menunjukkan bahwa variabel efektivitas, transparansi, akuntabilitas pengelolaan dana desa berpengaruh positif terhadap kualitas laporan keuangan desa. Sedangkan secara parsial variabel efektivitas pengelolaan dana desa berpengaruh positif terhadap kualitas laporan keuangan desa, variabel transparansi pengelolaan dana desa berpengaruh positif terhadap kualitas laporan keuangan desa, dan variabel akuntabilitas pengelolaan dana desa berpengaruh positif terhadap kualitas laporan keuangan desa.

**Kata kunci: Efektivitas, Transparansi, Akuntabilitas, Kualitas Laporan Keuangan.**

