

ABSTRACT

Nadriana, 7193520062. The Influence of Village Fund Management Apparatus Competence and Village Government Organizational Commitment on Village Fund Management Accountability with the Village Financial System as an Intervening Variable (Empirical Study in the Village of Muara Batang Gadis District). Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, State University of Medan, 2023.

The problem in this study is how the village government can manage the accountability of village funds properly based on the competence of village fund management officials and the organizational commitment of the village government through the village financial system. This study aims to test whether the competence of village fund management apparatus and the organizational commitment of the village government affect the accountability of village fund management with the village financial system as an intervening variable in the Village of Muara Batang Gadis District.

The population of this study was 14 villages in Muara Batang Gadis District. The data collection method was carried out using primary data by distributing questionnaires. The data analysis technique used is descriptive statistical analysis, classical assumption test, reliability test, data validity test, and partial hypothesis testing. The analysis method used in this research is path analysis with the help of SPSS 27.

The results of this study indicate that for direct testing for partial hypothesis testing of the first equation, H_1 is accepted and H_2 is rejected. As for direct testing for partial hypothesis testing in the second equation, H_3 , H_4 , and H_5 are accepted. For indirect testing H_6 is accepted, while H_7 is rejected.

The conclusion of this study is that the competence of village fund management officials and the village financial system has a direct effect on the accountability of village fund management, while the commitment of village government organizations has no direct effect on the accountability of village fund management. The competence of village fund management apparatus and the commitment of village government organizations have a direct effect on the village financial system. The competence of village fund management apparatus through the village financial system has an indirect effect on the accountability of village fund management. The commitment of village government organizations through the village financial system has no indirect effect on the accountability of village fund management.

Keywords: *Competence of Village Fund Management Apparatus, Organizational Commitment of Village Government, Accountability of Village Fund Management, Village Financial System*

ABSTRAK

Nadriana, 7193520062. Pengaruh Kompetensi Aparat Pengelola Dana Desa Dan Komitmen Organisasi Pemerintahan Desa Berpengaruh Terhadap Akuntabilitas Pengelolaan Dana Desa dengan Sistem Keuangan Desa Sebagai Variabel Intervening (Studi Empiris Di Desa Kecamatan Muara Batang Gadis). Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2023.

Permasalahan dalam penelitian ini adalah bagaimana pemerintah desa dapat mengelola akuntabilitas dana desa dengan baik berdasarkan kompetensi aparat pengelola dana desa dan komitmen organisasi pemerintah desa melalui sistem keuangan desa. Penelitian ini bertujuan untuk menguji apakah kompetensi aparat pengelola dana desa dan komitmen organisasi pemerintahan desa berpengaruh terhadap akuntabilitas pengelolaan dana desa dengan sistem keuangan desa sebagai variabel intervening di Desa Kecamatan Muara Batang Gadis.

Populasi penelitian ini adalah desa di Kecamatan Muara Batang Gadis sebanyak 14 Desa. Metode pengumpulan data dilakukan menggunakan data primer dengan cara menyebar kuesioner. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, uji reabilitas, uji validitas data, dan pengujian hipotesis secara parsial. Metode analisis yang digunakan dalam penelitian ini adalah analisis jalur dengan bantuan SPSS 27.

Hasil penelitian ini menunjukkan untuk pengujian secara langsung untuk uji hipotesis secara parsial persamaan pertama, H_1 diterima dan H_2 ditolak. Sedangkan untuk pengujian secara langsung untuk uji hipotesis secara parsial persamaan kedua, H_3 , H_4 dan H_5 diterima. Untuk pengujian secara tidak langsung H_6 diterima, sedangkan H_7 ditolak.

Kesimpulan dari penelitian ini adalah kompetensi aparat pengelola dana desa dan sistem keuangan desa berpengaruh secara langsung terhadap akuntabilitas pengelolaan dana desa, sedangkan komitmen organisasi pemerintahan desa tidak berpengaruh secara langsung terhadap akuntabilitas pengelola dana desa. Kompetensi aparat pengelola dana desa dan dan komitmen organisasi pemerintahan desa berpengaruh secara langsung terhadap sistem keuangan desa. Kompetensi aparat pengelola dana desa melalui sistem keuangan desa berpengaruh secara tidak langsung terhadap akuntabilitas pengelolaan dana desa. Komitmen organisasi pemerintahan desa melalui sistem keuangan desa tidak berpengaruh secara tidak langsung terhadap akuntabilitas pengelolaan dana desa.

Kata Kunci: Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintahan Desa, Akuntabilitas Pengelolaan Dana Desa, Sistem Keuangan Desa