

ABSTRAK

Studi ini bertujuan untuk memahami pengaruh kompetensi, komitmen organisasi, transparansi, dan keterlibatan aparat pengelola dana desa terhadap tanggung jawab masyarakat dalam pengelolaan dana desa di Kecamatan Tanjung Beringin Kabupaten Serdang Bedagai. Studi ini merupakan penelitian kuantitatif. Sebanyak 32 sampel dipakai dalam studi ini. Metodologi yang dipakai dalam studi ini yaitu analisis regresi linier berganda dengan SPSS Versi 27. Hasil penelitian memperlihatkan yaitu akuntabilitas pengelolaan keuangan desa terpengaruhi secara positif oleh kompetensi aparatur ($t = 3,089$ dengan nilai signifikansi $0,003$). Komitmen organisasi memengaruhi positif terhadap tanggung jawab pengelolaan keuangan desa ($t = 1,719$, $p = 0,049$). Tidak terdapat korelasi antara transparansi dan akuntabilitas pengelolaan dana desa ($t = 1,431$, $p = 0,156$). Akuntabilitas pengelolaan dana desa terpengaruhi oleh kompetensi pejabat pengelola dana, transparansi organisasi, serta angka uji F sejumlah $0,049 < 0,05$.

Kata kunci: Kompetensi, Komitmen, Transparansi, Partisipasi, Akuntabilitas.

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ABSTRACT

This study aims to investigate how community responsibility in managing village funds in Tanjung Beringin District, Serdang Bedagai Regency is affected by the competency, organizational commitment, transparency, and engagement of authorities in charge of these funds. Quantitative research is what this is all about. For this study, 32 samples were utilized. Multiple linear regression analysis in SPSS Version 27 was the methodology used in this study. The study's findings demonstrate that accountability in village finance management is positively impacted by apparatus competence ($t = 3.089$ and a significant value of 0.003). Responsibility for the administration of village finances is positively affected by organizational commitment ($t=1.719$, $p=0.049$). There is no correlation between transparency and accountability in the administration of village funds ($t=1.431$, $p=0.156$). The accountability of village fund management is impacted by the competency of authorities in charge of the funds, transparency within the organization, and the value of the F test, which was found to be $0.049 < 0.05$.

Keywords: Competence, Commitment, Transparency, Participation, Accountability.

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