

ABSTRACK

Neni Karina Primta Br Tarigan, 7213520003, The Effect of Village Apparatus Competence, Community Participation, Internal Control System, and Information Technology Utilization on Village Fund Management Accountability in Tiganderket District, Karo Regency.

The problem in this study is the suboptimal management of village funds. This study aims to examine and describe the influence of village officials' competence, community participation, internal control systems, and the use of information technology on the accountability of village fund management.

The research was conducted on village officials in Tiganderket Subdistrict, Karo Regency. The sampling technique used was saturated sampling, resulting in a research sample of 68 respondents consisting of village heads, secretaries, treasurers, and BPD members in 17 villages. The analysis used in this study was path analysis with the help of SmartPLS software.

The results of this study indicate that community participation does not have a significant effect on the accountability of village fund management. The competence of village officials has a positive and significant effect on the accountability of village fund management. Internal control systems have a positive and significant effect on the accountability of village fund management. The use of information technology also has a positive and significant effect on the accountability of village fund management.

This study concludes that community participation does not affect the accountability of village fund management, so H2 is rejected. The competence of village officials has a positive effect on the accountability of village fund management, so H1 is accepted. The internal control system has a positive effect on the accountability of village fund management, so H3 is accepted. The use of information technology has a positive effect on the accountability of village fund management, so H4 is accepted. The competence of village officials, community participation, internal control systems, and the use of information technology collectively affect the accountability of village fund management, so H5 is accepted.

Keywords: Village Apparatus Competence, Community Participation, Internal Control System, Information Technology Utilization, Village Fund Management Accountability.

ABSTRAK

Neni Karina Primta Br Tarigan, 7213520003, Pengaruh Kompetensi Aparatur Desa, Partisipasi Masyarakat, Sistem Pengendalian Intern, dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa Pada Kecamatan Tiganderket Kabupaten Karo.

Permasalahan dalam penelitian ini adalah belum optimalnya pengelolaan dana desa. Penelitian ini bertujuan untuk menguji dan mendeskripsikan pengaruh kompetensi aparatur desa, partisipasi masyarakat, sistem pengendalian intern, dan pemanfaatan teknologi informasi terhadap akuntabilitas pengelolaan dana desa.

Penelitian dilakukan pada aparatur desa di Kecamatan Tiganderket, Kabupaten Karo. Teknik pengambilan sampel menggunakan sampling jenuh sehingga diperoleh sampel penelitian sebanyak 68 responden yang terdiri dari kepala desa, sekretaris, bendahara, dan anggota BPD pada 17 desa. Analisis yang digunakan dalam penelitian ini adalah analisis jalur (path analysis) dengan bantuan software SmartPLS.

Hasil penelitian ini menunjukkan bahwa partisipasi masyarakat tidak berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa. Kompetensi aparatur desa berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Sistem pengendalian intern berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Pemanfaatan teknologi informasi juga berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa.

Penelitian ini memiliki kesimpulan bahwa partisipasi masyarakat tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa sehingga H2 ditolak. Kompetensi aparatur desa berpengaruh positif terhadap akuntabilitas pengelolaan dana desa sehingga H1 diterima. Sistem pengendalian intern berpengaruh positif terhadap akuntabilitas pengelolaan dana desa sehingga H3 diterima. Pemanfaatan teknologi informasi berpengaruh positif terhadap akuntabilitas pengelolaan dana desa sehingga H4 diterima. Kompetensi aparatur desa, partisipasi masyarakat, sistem pengendalian intern, dan pemanfaatan teknologi informasi secara bersama-sama berpengaruh terhadap akuntabilitas pengelolaan dana desa sehingga H5 diterima.

Kata Kunci: Kompetensi Aparatur Desa, Partisipasi Masyarakat, Sistem Pengendalian Intern, Pemanfaatan Teknologi Informasi, Akuntabilitas Pengelolaan Dana Desa