ABSTRACT

Erwin Daniel Rifaldi Sibarani, NIM. 7223220017, The Influence of Transparency and the Competence of Village Officials on the Accountability of Village Fund Management, with the Village Financial System as a Mediating Variable (An Empirical Study of Villages in Laguboti Subdistrict, Toba Regency). Thesis, Department of Accounting, Accounting Program, Faculty of Economics and Business, Medan State University.

The problem in this study relates to low accountability in village fund management due to limited transparency and competency among village officials. This study aims to determine the effect of transparency and village apparatus competency on the accountability of village fund management, with the Village Financial System (SISKEUDES) as a mediating variable. The research was conducted in villages within Laguboti Subdistrict, Toba Regency. The population consisted of all village officials in 22 villages, sampled using the purposive sampling method, yielding a sample of 110 respondents. The data used are primary data obtained through questionnaires distributed to village officials, analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 3 software.

The results of this study indicate that all hypotheses were accepted. Transparency and village apparatus competency each have a positive and significant effect on the accountability of village fund management as well as on SISKEUDES, meaning that information disclosure and officials' capability determine both the level of accountability and the optimal use of SISKEUDES. SISKEUDES also has a positive and significant effect on accountability, meaning that its use helps maintain orderly village financial administration. In addition, SISKEUDES is proven to partially mediate the effect of both transparency and competency on accountability, meaning that these two variables not only have a direct impact but also work through strengthened use of SISKEUDES.

Keywords: Transparency; Accountability; Village Funds.

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ABSTRAK

Erwin Daniel Rifaldi Sibarani, NIM. 7223220017, Pengaruh Transparansi Dan Kompetensi Aparatur Desa Terhadap Akuntabilitas Pengelolaan Dana Desa Dengan Sistem Keuangan Desa Sebagai Variabel Mediasi (Studi Empiris Pada Desa Di Kecamatan Laguboti, Kabupaten Toba). Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan.

Permasalahan dalam penelitian ini terkait dengan rendahnya akuntabilitas pengelolaan dana desa akibat keterbatasan transparansi dan kompetensi aparatur desa. Penelitian ini bertujuan untuk mengetahui pengaruh transparansi dan kompetensi aparatur desa terhadap akuntabilitas pengelolaan dana desa dengan Sistem Keuangan Desa (SISKEUDES) sebagai variabel mediasi. Penelitian dilakukan pada desa-desa di Kecamatan Laguboti, Kabupaten Toba. Populasi dalam penelitian ini adalah seluruh aparatur desa di 22 desa, teknik pengambilan sampel menggunakan metode *purposive sampling*. Dengan demikian diperoleh sampel dalam penelitian ini berjumlah 110 responden. Data yang digunakan adalah data primer yang diperoleh melalui penyebaran kuesioner kepada aparatur desa. Penelitian ini menggunakan analisis data statistik dengan bantuan *software* SmartPLS 3, dengan teknik analisis *Partial Least Squares Structural Equation Modeling (PLS-SEM).*

Hasil penelitian menunjukkan bahwa seluruh hipotesis diterima. Transparansi dan kompetensi aparatur desa masing-masing berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa serta terhadap SISKEUDES, artinya keterbukaan informasi dan kemampuan aparatur turut menentukan tingkat pertanggungjawaban maupun optimalisasi pemanfaatan SISKEUDES. SISKEUDES juga berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa, artinya penggunaan sistem ini membantu menjaga tertib administrasi keuangan desa. Selain itu, SISKEUDES terbukti memediasi secara parsial pengaruh transparansi maupun kompetensi aparatur desa terhadap akuntabilitas pengelolaan dana desa, artinya kedua variabel tersebut tidak hanya berdampak langsung tetapi juga bekerja melalui penguatan pemanfaatan SISKEUDES.

Kata Kunci: Transparansi; Akuntabilitas; Dana Desa.