

ABSTRAK

PENGARUH KOMPETENSI APARATUR DESA DAN PARTISIPASI MASYARAKAT TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA

(Survei Pada Pemerintahan Desa di Kabupaten Tasikmalaya)

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Penelitian ini bertujuan untuk mengetahui Kompetensi Aparatur Desa, Partisipasi Masyarakat dan Akuntabilitas Pengelolaan Dana Desa pada Pemerintahan Desa di Kabupaten Tasikmalaya, untuk mengetahui hubungan kompetensi aparatur desa dan partisipasi masyarakat baik secara parsial maupun simultan terhadap akuntabilitas pengelolaan dana desa. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan survey sedangkan data yang digunakan dalam penelitian ini data primer melalui wawancara dan keusioner. Alat analisis menggunakan analisis jalur dan hipotesis penelitian di uji menggunakan uji t dan uji f. Populasi dalam penelitian ini adalah BPD dengan teknik *purposive sampling*. Hasil penelitian menunjukkan bahwa: (1) secara parsial kompetensi aparatur desa berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa, (2) partisipasi masyarakat berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa dan: (3) secara simultan kompetensi aparatur desa dan partisipasi masyarakat berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa di Kabupaten Tasikmalaya.

Kata Kunci: Kompetensi Aparatur Desa, Partisipasi Masyarakat, Akuntabilitas Pengelolaan Dana Desa

ABSTRACT

**THE EFFECT OF COMPETENCE VILLAGE
APPARATUS AND COMMUNITY PARTICIPATION
ON VILLAGE FUND MANAJEMENT
ACCOUNTABILITY**

(Survey At Village Government in Tasikmalaya District)

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This study aims to determine the Competence of Village Apparatuses, Community Participation and Accountability of Village Fund Management in Village Government in Tasikmalaya Regency, to determine the relationship between village apparatus competence and community participation both partially and simultaneously to village fund management accountability. The research method used is a quantitative method with a survey approach while the data used in this research is primary data through interviews and questionnaires. The analytical tool uses path analysis and the research hypothesis is tested using the t test and f test. The population in this study is BPD with techniques purposive sampling. The results of the study show that: (1) partially the competency of the village apparatus has a significant effect on the accountability of village fund management, (2) community participation has a significant effect on the accountability of village fund management and: (3) simultaneously the competency of the village apparatus and community participation has a significant effect on accountability management of village funds in Tasikmalaya Regency.

Keyword : Village Appartus Competence, Community Participation, Village Fund Manajement Accountability