

Pengaruh Kompetensi Perangkat Desa dan Pengelolaan Keuangan Desa Terhadap Kualitas Laporan Keuangan Pemerintah Desa di Kecamatan Cimanggu Kabupaten Cilacap

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ABSTRAK

Penelitian ini didasari adanya fenomena kurang kompetennya perangkat desa yang ada di Kecamatan Cimanggu karena perangkat desa yang bekerja rata-rata sudah berumur hampir 50 tahun. Tujuan penelitian ini untuk mencari model terbaik dari pengaruh kompetensi perangkat desa dan pengelolaan keuangan desa terhadap kualitas laporan keuangan pemerintah desa di Kecamatan Cimanggu. Penelitian ini menggunakan metode deskriptif dengan pendekatan kuantitatif. Sampel yang didapat menggunakan metode sampling jenuh dengan pernyataan tertutup menggunakan skala likert. Teknik analisis data yang digunakan adalah Analisis Jalur dengan alat bantu IBM SPSS *Statistic* 26. Dengan jumlah responden yang mengisi kuisioner sebanyak 96 responden. Hasil penelitian menunjukkan bahwa: (1) Kompetensi perangkat desa dan pengelolaan keuangan desa memiliki hubungan yang positif dan sangat kuat. Secara parsial, (2) Kompetensi perangkat desa tidak berpengaruh signifikan terhadap Kualitas laporan keuangan pemerintah desa di Kecamatan Cimanggu Kabupaten Cilacap. (3) Pengelolaan keuangan desa berpengaruh signifikan terhadap Kualitas Laporan Keuangan Pemerintah Desa di Kecamatan Cimanggu. Secara Simultan, (4) Kompetensi perangkat desa dan Pengelolaan keuangan desa secara bersama-sama berpengaruh signifikan terhadap Kualitas laporan keuangan pemerintah desa.

Kata Kunci : Kompetensi, Perangkat Desa, Pengelolaan Keuangan Desa, Kualitas Laporan Keuangan Pemerintah Desa, Kecamatan Cimanggu.

The Influence of Village Apparatus Competence and Village Financial Management on the Quality of Village Government Financial Reports in Cimanggu District, Cilacap Regency

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ABSTRACT

This research is based on the phenomenon of incompetence of village officials in Cimanggu District because the village officials who work are almost 50 years old on average. The aim of this research is to find the best model of the influence of village apparatus competence and village financial management on the quality of village government financial reports in Cimanggu District. This research uses a descriptive method with a quantitative approach. The sample obtained used a saturated sampling method with closed statements using a Likert scale. The data analysis technique used is Path Analysis with IBM SPSS toolsStatistic 26. The number of respondents who filled out the questionnaire was 96 respondents. The research results show that: (1) Competence of village officials and village financial management have a positive and very strong relationship. Partially, (2) Competence of village officials does not have a significant effect on the quality of village government financial reports in Cimanggu District, Cilacap Regency. (3) Village financial management has a significant effect on the Quality of Village Government Financial Reports in Cimanggu District. Simultaneously, (4) Competence of village officials and village financial management together have a significant effect on the quality of village government financial reports.

Keywords : *Competence, Village Apparatus, Village Financial Management, Quality of Village Government Financial Reports, Cimanggu District.*