

ABSTRACT

***The Influences of the Internal Oversight, the Financial Planning of Village Government, Competency Village Apparatus, Commitment of Village Government Organization, and Budget Participation on the Financial Performance of Village Government
(Census of 44 (forty four) of village governments in 5 (five) sub-districts the Tasikmalaya regency in 2018)***

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The purpose of this research were : (a) to know the internal oversight, the financial planning of village government, the competency village apparatus, the commitment of village government organization, the budget participation and the financial performance of village government;(b) to examine the effect of the internal oversight, the financial planning, the competency village apparatus, the commitment of village government organization, and the budget participation on the financial performance of village government both partially and simultaneously .

The research method used is the survey method. The data sources used in this research are primary data sources and secondary data. Primary data sources were obtained through interviews, questionnaires and literature studies. Secondary data sources obtained from data in form of Revenue and Expenditure Budget (APBDesa) report of 2018. The sampling method of this research uses the census where all the population as sample. The number of samples are 44 respondents. The Data analysis using the Multiple Regression and SPSS.

Based on the results of research showed that (1)independent variable that are the internal oversight, the financial planning, the competency village apparatus, the commitment of village government organization, the budget participation are classified as good and the financial performance of Village Governments are excellent ;(2) the internal oversight, the financial planning, the competency village apparatus, the commitment of village government organization, and the budget participation have significantly positive influences on the the financial performance of Village Government in 44 villages governments in the Tasikmalaya Regency. both partially and simultaneously.

Keywords: *internal oversight financial planning, competency village apparatus, commitment of village government organization, Budget Participation, and the financial performance of village government.*

ABSTRAK

Pengaruh Pengawasan Internal, Perencanaan Keuangan Desa, Kompetensi Aparatur Desa, Komitmen Organisasi, dan Partisipasi Anggaran terhadap Kinerja Keuangan Pemerintahan Desa (Sensus pada 44 (empat puluh empat) Pemerintahan Desa di 5 (lima) Kecamatan Wilayah Kabupaten Tasikmalaya Tahun 1998)

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis : (a) pengawasan internal, perencanaan keuangan desa, kompetensi aparatur desa, komitmen organisasi, partisipasi anggaran dan kinerja keuangan pemerintahan desa, (b) pengaruh pengawasan internal, perencanaan keuangan desa, kompetensi aparatur desa, komitmen organisasi, dan partisipasi anggaran terhadap kinerja keuangan pemerintahan desa baik secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode survey. Sumber data yang digunakan dalam penelitian ini bersumber dari data primer dan sekunder. Data primer diperoleh melalui wawancara, kuesioner dan studi pustaka. Data sekunder diperoleh dari Laporan Anggaran Pendapatan dan Belanja Desa (APBDes) tahun 2018. Populasi dan sampel dalam penelitian ini berjumlah 44 responden di bagian pemerintah desa dan anggota Badan Permusyawaratan Desa (BPD). Teknik sampel dalam penelitian ini menggunakan metode sensus dimana seluruh populasi dijadikan sebagai sampel.

Berdasarkan hasil penelitian menunjukkan bahwa : (a) variabel independen (X) yaitu pengawasan internal, perencanaan keuangan desa, kompetensi aparatur desa, komitmen organisasi, dan partisipasi anggaran termasuk klasifikasi baik dan variabel dependen (Y) kinerja keuangan termasuk klasifikasi sangat efektif. (b) pengawasan internal, perencanaan keuangan, kompetensi aparatur, komitmen organisasi dan partisipasi anggaran berpengaruh positif secara signifikan terhadap kinerja keuangan pada 44 (empat puluh empat) pemerintahan desa di 5 (lima) Kecamatan di Kabupaten Tasikmalaya baik secara parsial maupun simultan.

Kata kunci: *pengawasan internal, perencanaan keuangan, kompetensi aparatur desa, komitmen organisasi, partisipasi anggaran, kinerja keuangan.*