

ABSTRACT

**ANALYSIS OF THE EFFECTIVENESS OF THE VILLAGE FUND
COMPONENT ON VILLAGE OUTPUT THROUGH THE CONCEPT OF
INTERNAL ACCOUNTABILITY MANAGEMENT AND TRANSPARENCY**

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Guidance:

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This study aims to determine the effectiveness of the components of village funds according to the SOP, village fund management, transparency and accountability to village output. The research methods applied in this study are qualitative and quantitative methods with a descriptive approach and used primary data obtained from questionnaires and literature reviews. The model used in this research is the partial least square model with structural equation modeling. The analysis result showed that partially it was found that the components of village funds in accordance with SOPs, village fund management, transparency and accountability had a positive and significant influence on village output.

Keywords: Village Fund Components, Accountability and Transparency, Management, Effectiveness, Village Output

ABSTRAK

ANALISIS EFEKTIVITAS KOMPONEN DANA DESA TERHADAP OUTPUT DESA MELALUI KONSEP PENGELOLAAN DAN TRANSPARANSI AKUNTABILITAS INTERNAL

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Pembimbing:

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Penelitian ini bertujuan untuk mengetahui efektivitas komponen dana desa sesuai SOP, pengelolaan dana desa, transparansi dan akuntabilitas terhadap *output* desa. Metode penelitian yang digunakan dalam penelitian ini adalah metode kualitatif dan kuantitatif dengan pendekatan deskriptif dan menggunakan data primer yang didapatkan dari kuesioner dan kajian literatur. Adapaun model yang digunakan dalam penelitian ini yaitu model *partial least square* dengan *structural equation modelling*. Hasil penelitian menunjukkan bahwa secara parsial ditemukan bahwa komponen dana desa sesuai SOP, pengelolaan dana desa, transparansi dan akuntabilitas memiliki pengaruh positif dan signifikan terhadap *output* desa.

Kata Kunci: Komponen Dana Desa, Akuntabilitas dan Transparansi, Pengelolaan, Efektivitas, *Output* Desa