

ABSTRACT

THE INFLUENCE OF TRANSPARENCY, ACCOUNTABILITY IN THE MANAGEMENT OF VILLAGE FUNDS, AND COMMUNITY PARTICIPATION ON THE PERFORMANCE OF VILLAGE GOVERNMENT

*(A Survey of Villages in Mangkubumi Subdistrict, Cihideung Subdistrict, and
Tawang Subdistrict, Tasikmalaya, in 2025)*

By:

Laily Nurfadhilah

NPM 213403505

Guide I : Jajang Badruzaman

Guide II : Irman Firmansyah

The purpose of this study is to determine the transparency, accountability of village fund management, community participation, and performance of village governments, as well as to determine the influence of transparency, accountability of village fund management, and community participation on the performance of village governments simultaneously and partially in the villages of Mangkubumi District, Cihideung District, and Tawang District, Tasikmalaya City. This study was conducted in 19 villages in Mangkubumi District, Cihideung District, and Tawang District, Tasikmalaya City. The research method used was quantitative with a descriptive approach, with a total population of 19 respondents. The data collection technique used for primary data was through the distribution of questionnaires. The analysis tool used path analysis with the assistance of IBM SPSS Version 26. The results of this study indicate that: (1) Transparency, accountability in the management of village funds, community participation, and the performance of village governments in the villages of Mangkubumi Subdistrict, Cihideung Subdistrict, and Tawang Subdistrict are categorized as good, (2) Transparency, accountability in the management of village funds, and community participation simultaneously have a significant positive effect on the performance of village governments, (3) Transparency does not significantly influence the performance of the village government, (4) Accountability in the management of village funds significantly positively influences the performance of the village government, (5) Community participation does not significantly influence the performance of the village government. These results support governance theories that emphasize the importance of accountability and transparency in improving performance, but also indicate that in the context of urban villages, community participation and transparency have not been fully optimized to drive performance, in line with the challenges faced in agency theory such as information asymmetry and weak oversight mechanisms.

Keywords: *Transparency, Accountability in The Management of Village Funds, Community Participation, Performance of The Village Government.*

ABSTRAK

PENGARUH TRANSPARANSI, AKUNTABILITAS PENGELOLAAN DANA KELURAHAN, DAN PARTISIPASI MASYARAKAT TERHADAP KINERJA PEMERINTAH KELURAHAN

(Sensus pada Kelurahan di Kecamatan Mangkubumi, Kecamatan Cihideung, dan
Kecamatan Tawang Kota Tasikmalaya Tahun 2025)

Oleh

Laily Nurfadhilah

NPM 213403505

Pembimbing I : Jajang Badruzaman

Pembimbing II : Irman Firmansyah

Tujuan penelitian ini untuk mengetahui Transparansi, Akuntabilitas Pengelolaan Dana Kelurahan, Partisipasi Masyarakat, dan Kinerja Pemerintah Kelurahan, untuk mengetahui Pengaruh Transparansi, Akuntabilitas Pengelolaan Dana Kelurahan, dan Partisipasi Masyarakat terhadap Kinerja Pemerintah Kelurahan secara simultan maupun parsial terhadap Kelurahan di Kecamatan Mangkubumi, Kecamatan Cihideung, dan Kecamatan Tawang Kota Tasikmalaya. Penelitian ini dilakukan pada 19 kelurahan di kecamatan mangkubumi, kecamatan cihideung, kecamatan tawang kota tasikmalaya. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan deskriptif, dengan total populasi 19 responden. Teknik pengumpulan data yang digunakan untuk data primer adalah melalui penyebaran kuesioner. Alat analisis menggunakan analisis jalur dengan bantuan IBM SPSS Versi 26. Hasil penelitian ini menunjukkan bahwa: (1) Transparansi, Akuntabilitas Pengelolaan Dana Kelurahan, Partisipasi Masyarakat, dan Kinerja Pemerintah Kelurahan pada Kelurahan di Kecamatan Mangkubumi, Kecamatan Cihideung, dan Kecamatan Tawang termasuk kedalam kategori baik, (2) Transparansi, Akuntabilitas Pengelolaan Dana Kelurahan, dan Partisipasi Masyarakat secara simultan berpengaruh positif signifikan terhadap Kinerja Pemerintah Kelurahan, (3) Transparansi tidak berpengaruh signifikan terhadap Kinerja Pemerintah Kelurahan, (4) Akuntabilitas Pengelolaan Dana Kelurahan berpengaruh positif signifikan terhadap Kinerja Pemerintah Kelurahan, (5) Partisipasi masyarakat tidak berpengaruh signifikan terhadap Kinerja Pemerintah Kelurahan. Hasil ini mendukung teori *governance* yang menekankan pentingnya akuntabilitas dan transparansi dalam meningkatkan kinerja, namun juga mengindikasikan bahwa dalam konteks kelurahan, partisipasi masyarakat dan transparansi belum sepenuhnya dioptimalkan untuk mendorong kinerja, sesuai dengan tantangan yang dihadapi dalam teori keagenan seperti asimetri informasi dan lemahnya mekanisme pengawasan.

Kata Kunci: Transparansi, Akuntabilitas Pengelolaan Dana Kelurahan, Partisipasi Masyarakat, Kinerja Pemerintah Kelurahan