

ABSTRACT

**THE EFFECT OF THE COMPETENCY OF VILLAGE FUND MANAGEMENT
APARTMENTS AND THE SISTEM KEUANGAN DESA APPLICATION (SISKEUDES)
ON VILLAGE FINANCIAL ACCOUNTABILITY
(Survey on Village Governments in Majalengka Regency)**

By:

Rista Amelia Romdayanti

203403070

Under the guidance of :

R. Neneng Rina Andriani S.E., M.Si., AK, CA, CRFM

Euis Rosidah,S.E., M.Ak

The purpose of this study was to determine and analyze the effect of the competence of village fund management officials and the Village Financial System (SISKEUDES) application on village financial accountability in villages in Majalengka Regency. The research method used is a quantitative approach. The type of data used, namely primary data. The sample in the study was 417 respondents. Meanwhile, the sampling technique was purposive sampling. The analytical tool uses multiple linear regression analysis and is processed using SPSS 25. The results of the analysis show that: the competence of the village fund management apparatus, the application of the village financial system and village financial accountability in villages in Majalengka Regency. The competence of village fund management apparatus partially has a positive effect on village financial accountability in villages in Majalengka district. village financial system applications partially have a positive effect on village financial accountability in villages in Majalengka district. The competence of village fund management apparatus and the Village Financial System Application (SISKEUDES) simultaneously have a positive effect on village financial accountability in villages in Majalengka Regency.

Keywords: Competence of Village Fund Management Officials, SISKEUDES, Village Financial Accountability