ABSTRACT

THE EFFECT OF VILLAGE OFFICIALS' COMPETENCE AND BUDGET GOAL CLARITY ON ACCOUNTABILITY IN THE MANAGEMENT OF VILLAGE FUNDS, WITH THE VILLAGE FINANCIAL SYSTEM AS A MODERATING VARIABLE

(A Study of Village Governments in Majenang Subdistrict, Cilacap Regency)

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This study aims to examine The Village Officials' Competence, Budget Goal Clarity, The Village Financial System, Accountability of Village Fund Management in village governments in Majenang Subdistrict. It also seeks to test and analyze the influence of The Village Officials' Competence and Budget Goal Clarity on Accountability of Village Fund Management, with The Village Financial System serving as a moderating variable, in village governments in Majenang Subdistrict, Cilacap Regency. The research method employed a quantitative approach using primary data collected through questionnaires and interviews. Sampling was conducted using purposive sampling, with a sample size of 51 respondents from 17 villages. Data analysis was conducted using descriptive statistics and moderation regression analysis via IBM SPSS 32. The results indicate that all variables were in excellent condition. The Village Officials' Competence and Budget Goal Clarity objectives have a significant effect on The Accountability of Village Fund Management. Partially, the competence of village officials had no significant effect, whereas Budget Goal Clarity had a significant positive effect on The Accountability of Village Fund Management. Meanwhile, the village financial system was found to be unable to moderate the effects of either The Village Officials' Competence or Budget Goal Clarityon The Accountability of Village Fund Management in village governments in Majenang Subdistrict, Cilacap Regency.

Keywords: Village Officials' Competence, Budget Goal Clarity, Accountability of Village Fund Management, and Village Financial System

ABSTRAK

PENGARUH KOMPETENSI PERANGKAT DESA DAN KEJELASAN ANGGARAN TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA DENGAN SISTEM KEUANGAN DESA SEBAGAI VARIABEL MODERASI
(Studi pada Pemerintah Desa di Kecamatan Majenang, Kabupaten Cilacap)

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Penelitian ini bertujuan untuk mengetahui Kompetensi Perangkat Desa, Kejelasan Sasaran Anggaran, Sistem Keuangan Desa, dan Akuntabilitas Pengelolaan Dana Desa Pada Pemerintah Desa di Kecamatan Majenang. Menguji dan menganalisis Pengaruh Kompetensi Perangkat Desa dan Kejelasan Sasaran Anggaran terhadap Akuntabilitas Pengelolaan Dana Desa dengan Sistem Keuangan Desa Sebagai Variabel Moderasi pada Pemerintah Desa di Kecamatan Majenang, Kabupaten Cilacap. Metode penelitian menggunakan metode kuantitatif dengan data primer melalui kuesioner dan wawancara. Pengambilan sampel dengan metode *purposive sampling* dan jumlah sampel sebanyak 51 responden dari 17 desa. Analisis data dilakukan menggunakan statistik deskriptif dan analisis regresi moderasi, melalui aplikasi IBM SPSS 32. Hasil penelitian menunjukan bahwa seluruh varibael sudah berada pada kondisi yang sangat baik. Kompetensi Perangkat Desa dan Kejelasan Sasaran Anggaran berpengaruh signfikan terhadap Akuntabilitas Pengelolaan Dana Desa. Secara parsial, Kompetensi Perangkat Desa tidak berpengaruh signifikan, sedangkan Kejelasan Sasaran Anggaran berpengaruh positif signifikan terhadap Akuntabilitas Pengelolaan Dana Desa. Sementara itu, Sistem Keuangan Desa ditemukan tidak mampu memoderasi pengaruh Kompetensi Perangkat Desa maupun Kejelasan Sasaran Anggaran terhadap Akuntabilitas Pengelolaan Dana Desa pada Pemerintah Desa di Kecamatan Majenang, Kabupaten Cilacap.

Kata Kunci: Kompetensi Perangkat Desa, Kejelasan Sasaran Anggaran, Akuntabilitas Pengelolaan Dana Desa, dan Sistem Keuangan Desa