

INTISARI

Tujuan dari penelitian ini adalah untuk mendapatkan bukti empiris mengenai pengaruh kompetensi aparat pengelola dana desa, komitmen organisasi, partisipasi masyarakat, dan pemanfaatan teknologi informasi terhadap akuntabilitas pengelolaan dana desa di Kabupaten Bantul. Penelitian ini merupakan penelitian kuantitatif yang menggunakan data primer berdasarkan kuesioner yang dibagikan pada masing-masing kantor desa di Kabupaten Bantul. Data dianalisis berdasarkan regresi berganda menggunakan SPSS 15.0.

Hasil penelitian ini menyimpulkan bahwa kompetensi aparat pengelola dana desa dan komitmen organisasi tidak mempengaruhi akuntabilitas pengelolaan dana desa, namun partisipasi masyarakat dan pemanfaatan teknologi informasi berpengaruh terhadap akuntabilitas pengelolaan dana desa. Penelitian ini diharapkan dapat digunakan untuk mewujudkan akuntabilitas dalam pengelolaan dana desa.

Kata kunci: Akuntabilitas Pengelolaan Dana Desa, Sumber Daya Manusia, Kompetensi Aparat, Komitmen Organisasi, Partisipasi Masyarakat, Pemanfaatan Teknologi Informasi.

ABSTRACT

This study aims to examine the influence of the competency of village fund management apparatus, local government organization community, participation of community, and use of information technology on accountability of village fund management in Bantul district. This study is a quantitative study that uses primary data based on questionnaires distributed to each village office in Bantul District. The analysis that used in this study is multiple linear regression with SPSS 15.0.

The results of this study indicate that the competence of village fund managers and organizational commitment has no effect towards the accountability of village fund management. However, community participation and the use of technology information affects the accountability of village fund management. This study is expected to be used to realize accountability in village fund management.

Keywords: *the accountability of village fund management, the competency of village fund management apparatus, local government organization community, participation of community, and use of information technology*