

INTISARI

Penelitian ini bertujuan untuk mendapatkan bukti empiris berupa pengaruh komitmen organisasi, budaya organisasi, motivasi kerja dan sistem pengendalian internal terhadap akuntabilitas dana desa. Subjek dalam penelitian ini adalah staff dan karyawan pada kantor desa. Penelitian ini dilakukan pada kantor Desa se Kecamatan Ngaglik yang berjumlah 6 kantor yang mana seluruhnya dijadikan sampel.

Data yang digunakan dalam penelitian ini merupakan data primer. Teknik pengumpulan data dengan teknik survei, yakni dengan menyebarkan kuesioner yang akan diberikan langsung kepada responden. Pengujian hipotesis menggunakan analisis regresi berganda menggunakan bantuan *software SPSS (Statistical Product and Service Solution)*.

Hasil penelitian ini menunjukkan bahwa komitmen organisasi berpengaruh positif, budaya organisasi tidak berpengaruh, motivasi kerja berpengaruh positif dan sistem pengendalian internal berpengaruh positif terhadap akuntabilitas dana desa.

Kata kunci: Komitmen organisasi, budaya organisasi, motivasi kerja dan sistem pengendalian internal terhadap akuntabilitas dana desa

ABSTRACT

This study aims to obtain empirical evidence in the form of the influence of organizational commitment, organizational culture, work motivation and internal control systems on accountability of village funds. The subjects in this study were staff and employees at the village office. This research was carried out at the Village offices in Ngaglik Sub-district, totaling 6 offices, of which all were sampled.

The data used in this study is primary data. Data collection techniques with survey techniques, namely by distributing questionnaires that will be given directly to respondents. Hypothesis testing uses multiple regression analysis using the help of SPSS software (Statistical Product and Service Solution).

The results of this study indicate that organizational commitment has a positive effect, organizational culture has no effect, work motivation has a positive effect and the internal control system has a positive effect on village fund accountability.

Keywords: Organizational commitment, organizational culture, work motivation and internal control system for village fund accountability.