

INTISARI

Tujuan dari penelitian ini adalah untuk mendapatkan bukti empiris mengenai pengaruh kompetensi perangkat desa, gaya kepemimpinan kepala desa, partisipasi masyarakat, dan sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa. Penelitian ini merupakan penelitian kuantitatif yang menggunakan data primer berdasarkan kuesioner yang dibagikan pada masing-masing kantor desa di Kabupaten Kendal. Penelitian ini dilakukan di 30 desa se-Kecamatan Sukorejo dan se-Kecamatan Pageruyung Kabupaten Kendal. Responden dalam penelitian ini sebanyak 120 orang yang ditentukan dengan menggunakan metode *convenience sampling*. Data dikumpulkan dengan metode kuesioner. Teknik analisis data menggunakan uji regresi linear berganda menggunakan SPSS 15.0. Hasil penelitian menunjukkan kompetensi perangkat desa, gaya kepemimpinan kepala desa, partisipasi masyarakat, dan sistem pengendalian internal berpengaruh positif pada akuntabilitas pengelolaan dana desa.

Kata Kunci: Akuntabilitas Pengelolaan Dana Desa, Kompetensi Perangkat Desa, Gaya Kepemimpinan Kepala Desa, Partisipasi Masyarakat, Sistem Pengendalian Internal .

ABSTRACT

The purpose of this study is to obtain empirical evidence about the influence of the competence of village officials, the leadership style of village heads, community participation, and internal control systems on the accountability of village fund management. This research is a quantitative study which uses primary data based on a questionnaire distributed to each village office in Kendal District. This research was conducted in 30 villages in Sukorejo District and in Pageruyung District Kendal Regency. Respondents in this study were 120 people who were determined using convenience sampling method. Data collected by questionnaire method. Data analysis techniques using multiple linear regression test using SPSS15.0. The results showed the competence of village officials, the leadership style of the village head, community participation, and the internal control system had a positive effect on village fund management accountability.

Keywords: Accountability of Village Fund Management, Competence of Village Apparatuses, Leadership Style of Village Heads, Community Participation, Internal Control Systems.