

ABSTRACT

Ajeng Novita, 180221100173, The Influence of Community Participation, Transparency, Organizational Culture, Internal Control Systems and Accessibility of Financial Reports on the Accountability of Village Fund Management in Prambon District, Sidoarjo Regency.

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This study aims to empirically examine the influence of the variables studied on the accountability of village fund management in Prambon District, Sidoarjo Regency. This study uses quantitative methods with the type of field research (field research). The population in this study were village officials in Prambon District, Sidoarjo Regency. The samples of this study were the Village Head, Village Treasurer, Village Secretary and Regional Government Agency as Representatives and Representatives of the community's voice. The sampling technique of distributing questionnaires with answers from 1-5 with a Likert scale. The data is processed using SPSS version 25. The results and conclusions of the study prove that there is a significant influence of the variables studied on the accountability of village fund management in Prambon District.

Keywords: *The Influence of Community Participation, Transparency, Organizational Culture, Internal Control Systems, Accessibility of Financial Reports, Accountability*

ABSTRAK

Ajeng Novita, 180221100173, Pengaruh Partisipasi Masyarakat, Transparansi, Budaya Organisasi, Sistem Pengendalian Internal Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kecamatan Prambon Kabupaten Sidoarjo.

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Penelitian ini bertujuan untuk menguji secara empiris tentang pengaruh variabel yang diteliti terhadap akuntabilitas pengelolaan dana desa di Kecamatan Prambon Kabupaten Sidoarjo. Penelitian ini menggunakan metode kuantitatif dengan jenis penelitian lapangan (field research). Populasi dalam penelitian ini adalah perangkat desa di Kecamatan Prambon Kabupaten Sidoarjo. Sampel dari penelitian ini yaitu Kepala Desa, Bendahara Desa, Sekretaris Desa beserta BPD selaku Perwakilan dan Representasi dari suara masyarakat. Teknik pengambilan sampel penyebaran kuisioner dengan jawaban 1-5 dengan skala likert. Data diolah menggunakan SPSS versi 25. Hasil dan kesimpulan penelitian membuktikan adanya pengaruh signifikan dari variabel-variabel yang diteliti terhadap akuntabilitas pengelolaan dana desa di Kecamatan Prambon.

Kata Kunci: Partisipasi, Transparansi, Budaya Organisasi, Sistem Pengendalian Internal, Aksesibilitas Laporan Keuangan, Akuntabilitas