

ABSTRAK

Fery Irawan, Komitmen Organisasi Memoderasi Pengaruh Kompetensi Perangkat Desa, Sistem Pengendalian Internal dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa. Dibawah bimbingan Habi Bullah, SE., M. Akun.

Penelitian ini bertujuan untuk mengetahui bukti empiris pengaruh kompetensi perangkat desa, sistem pengendalian internal dan partisipasi masyarakat terhadap akuntabilitas pengelolaan dana desa dengan moderasi komitmen organisasi. Jenis penelitian ini yaitu kuantitatif dengan teknik pengambilan sampel menggunakan metode purposive sampling. Sampel dalam penelitian ini terdapat 304 responden yang bertanggung jawab atas pengelolaan dana desa. Metode pengumpulan data melalui kuesioner yang disebar ke 38 Desa di 2 Kecamatan di Kabupaten Gresik. Hasil penelitian menunjukkan bahwa kompetensi perangkat desa dan partisipasi masyarakat tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa, sedangkan sistem pengendalian internal berpengaruh terhadap akuntabilitas pengelolaan dana desa. Variabel komitmen organisasi sebagai variabel moderasi tidak dapat memoderasi pengaruh kompetensi perangkat desa dan sistem pengendalian internal terhadap akuntabilitas dana desa, sedangkan komitmen organisasi dapat memoderasi pengaruh partisipasi masyarakat terhadap akuntabilitas dana desa.

Kata kunci: kompetensi perangkat desa, sistem pengendalian internal, partisipasi masyarakat, akuntabilitas pengelolaan dana desa, komitmen organisasi

ABSTRACT

Fery Irawan, Organizational Commitment to Moderate the Influence of Village Apparatus Competence, Internal Control System and Community Participation on Accountability of Village Fund Management. Under the guidance of Habi Bullah, SE., M. Akun.

This study aims to determine empirical evidence of the influence of village apparatus competence, internal control system and community participation on accountability of village fund management with moderation of organizational commitment. This type of research is quantitative with sampling techniques using the purposive sampling method. The sample in this study was 304 respondents who were responsible for village fund management. The method of collecting funds through questionnaires was distributed to 38 villages in 2 sub-districts in Gresik Regency. The results showed that the competence of village officials and community participation did not affect the accountability of village fund management, while the internal control system affected the accountability of village fund management. The organizational commitment variable as a moderation variable cannot moderate the influence of village apparatus competence and internal control system on village fund accountability, while organizational commitment can moderate the effect of community participation on village fund accountability.

Keywords: village apparatus competence, internal control system, community participation, accountability of village fund management, organizational commitment.