

ABSTRAK

Yulia Anggraini “Pengaruh Akuntabilitas dan Transparansi Pemerintah Desa Terhadap Pengelolaan Alokasi Dana Desa (Studi Kasus di Desa-Desa Kabupaten Bangkalan)”. Dibawah bimbingan Muhammad Syam Kusufi, SE., M.Sc.

Penelitian ini memiliki tujuan untuk membuktikan apakah Akuntabilitas dan Transparansi Pemerintah Desa berpengaruh terhadap Pengelolaan Alokasi Dana Desa. Penelitian ini dilakukan di Desa-Desa yang ada di Kabupaten Bangkalan. Variabel independen penelitian ini adalah Akuntabilitas dan Transparansi, sedangkan variabel dependennya Pengelolaan Alokasi Dana Desa. Teknik pengumpulan data yang digunakan adalah *Purposive sampling*. Hasil pengujian hipotesis secara parsial mendapatkan hasil bahwa Akuntabilitas dan Transparansi berpengaruh terhadap Pengelolaan Alokasi Dana Desa. Secara simulat Akuntabilitas dan Transparansi berpengaruh secara signifikan terhadap Pengelolaan Alokasi Dana Desa.

Kata Kunci : *Akuntabilitas, Transparansi, dan Pengelolaan Alokasi Dana Desa.*

ABSTRACT

Yulia Anggraini "The Effect of Village Government Accountability and Transparency on the Management of Village Fund Allocation (Case Study in Bangkalan District Villages)". Under the guidance of Muhammad Syam Kusufi, SE., M.Sc.

This study aims to prove whether Village Government Accountability and Transparency affect Village Fund Allocation Management. This research was conducted in villages in Bangkalan Regency. The independent variables of this research are Accountability and Transparency, while the dependent variable is Village Fund Allocation Management. The data collection technique used is purposive sampling. The results of partial hypothesis testing show that Accountability and Transparency affect the Management of Village Fund Allocation. Simultaneously, Accountability and Transparency have a significant effect on the Management of Village Fund Allocation.

Keywords : *Accountability, Transparency, and Management of Village Fund Allocation*

DAFTAR ISI

HALAMAN JUDUL.....	Error! Bookmark not defined.
LEMBAR PENGESAHAN	Error! Bookmark not defined.
LEMBAR PERSETUJUAN.....	Error! Bookmark not defined.
MOTTO DAN PERSEMBAHAN	Error! Bookmark not defined.
RIWAYAT HIDUP	Error! Bookmark not defined.
ABSTRAK	iii
ABSTRACT	iv
KATA PENGANTAR	Error! Bookmark not defined.
DAFTAR ISI	5
DAFTAR TABEL	8
DAFTAR LAMPIRAN	8
BAB I.....	Error! Bookmark not defined.
PENDAHULUAN	Error! Bookmark not defined.
1.1 LATAR BELAKANG MASALAH	Error! Bookmark not defined.
1.2 RUMUSAN MASALAH.....	Error! Bookmark not defined.
1.3 TUJUAN PENELITIAN.....	Error! Bookmark not defined.
1.4 MANFAAT PENELITIAN.....	Error! Bookmark not defined.
BAB II.....	Error! Bookmark not defined.
TINJAUAN PUSTAKA	Error! Bookmark not defined.
2.1 <i>Stewardship Theory</i>	Error! Bookmark not defined.
2.2 Akuntabilitas	Error! Bookmark not defined.
2.2.1 Pengertian Akuntabilitas.....	Error! Bookmark not defined.
2.2.2 Macam - Macam Akuntabilitas	Error! Bookmark not defined.
2.2.3 Prinsip Akuntabilitas.....	Error! Bookmark not defined.
2.3 Transparansi.....	Error! Bookmark not defined.
2.3.1 Pengertian Transparansi	Error! Bookmark not defined.
2.3.2 Prinsip Transparansi	Error! Bookmark not defined.
2.3.3 Indikator Transparansi.....	Error! Bookmark not defined.
2.4 Alokasi Dana Desa	Error! Bookmark not defined.

2.4.1	Tujuan Alokasi Dana Desa.....	Error! Bookmark not defined.
2.4.2	Perencanaan, Pelaksanaan, Pertanggungjawaban, dan Pengawasan Alokasi Dana Desa.....	Error! Bookmark not defined.
2.5	Penelitian Terdahulu.....	Error! Bookmark not defined.
2.6	Kerangka Berfikir	Error! Bookmark not defined.
2.7	Hipotesis.....	Error! Bookmark not defined.
BAB III.....		Error! Bookmark not defined.
METODE PENELITIAN		Error! Bookmark not defined.
3.1	Jenis Penelitian	Error! Bookmark not defined.
3.2	Populasi dan Teknis Pengambilan Sampel.....	Error! Bookmark not defined.
3.3	Jenis dan Sumber Data	Error! Bookmark not defined.
3.4	Metode Pengumpulan Data	Error! Bookmark not defined.
3.5	Operasionalisasi Variabel dan Pengukuran Variabel ...	Error! Bookmark not defined.
3.5.1	Variabel Independen	Error! Bookmark not defined.
3.5.2	Variabel Dependen	Error! Bookmark not defined.
3.6	Uji Kualitas Data.....	Error! Bookmark not defined.
3.6.1	Uji Validitas	Error! Bookmark not defined.
3.6.2	Uji Reabilitas	Error! Bookmark not defined.
3.7	Uji Asumsi Klasik	Error! Bookmark not defined.
3.7.1	Uji Normalitas.....	Error! Bookmark not defined.
3.7.2	Uji Multikolinearitas	Error! Bookmark not defined.
3.7.3	Uji Heteroskedastisitas.....	Error! Bookmark not defined.
3.8	Pengujian Hipotesis.....	Error! Bookmark not defined.
3.8.1	Uji Regresi Linier Berganda.....	Error! Bookmark not defined.
3.8.2	Uji T	Error! Bookmark not defined.
3.8.3	Uji F	Error! Bookmark not defined.
3.8.4	Uji Koefisien Determinasi (R^2)	Error! Bookmark not defined.
BAB IV		Error! Bookmark not defined.
HASIL PENELITIAN.....		Error! Bookmark not defined.
4.1	Hasil Pengumpulan Data	Error! Bookmark not defined.
4.2	Gambaran Umum Responden	Error! Bookmark not defined.
4.3	Hasil Uji Statistik Deskriptif	Error! Bookmark not defined.

4.4	Hasil Uji Kualitas Data	Error! Bookmark not defined.
4.4.1	Uji Validitas	Error! Bookmark not defined.
4.4.2	Uji Reabilitas	Error! Bookmark not defined.
4.5	Hasil Uji Asumsi Klasik	Error! Bookmark not defined.
4.5.1	Uji Normalitas.....	Error! Bookmark not defined.
4.5.2	Uji Multikolinieritas	Error! Bookmark not defined.
4.5.3	Uji Heteroskedastisitas.....	Error! Bookmark not defined.
4.6	Hasil Uji Hipotesis.....	Error! Bookmark not defined.
4.6.1	Hasil Uji Regresi Linier Berganda.....	Error! Bookmark not defined.
4.6.2	Hasil Uji T.....	Error! Bookmark not defined.
4.6.3	Hasil Uji F.....	Error! Bookmark not defined.
4.6.4	Hasil Uji Koefesien Determinasi (R^2) ...	Error! Bookmark not defined.
4.7	Hasil Pembahasan.....	Error! Bookmark not defined.
4.7.1	Pengaruh Akuntabilitas Terhadap Pengelolaan Alokasi Dana Desa Error! Bookmark not defined.	
4.7.2	Pengaruh Transparansi Terhadap Pengelolaan Alokasi Dana Desa Error! Bookmark not defined.	
BAB V KESIMPULAN DAN SARAN		Error! Bookmark not defined.
5.1	Kesimpulan.....	Error! Bookmark not defined.
5.2	Saran.....	Error! Bookmark not defined.
5.3	Keterbatasan	Error! Bookmark not defined.
DAFTAR PUSTAKA.....		Error! Bookmark not defined.

DAFTAR TABEL

Tabel 1 Penelitian Terdahulu	Error! Bookmark not defined.
Tabel 2 Pengukuran Skala Likert.....	Error! Bookmark not defined.
Tabel 3 Variabel Independen.....	Error! Bookmark not defined.
Tabel 4 Variabel Dependen	Error! Bookmark not defined.
Tabel 5 Gambaran Umum Responden Berdasarkan Jenis Kelamin.....	Error! Bookmark not defined.
Tabel 6 Gambaran Umum Responden Berdasarkan Umur	Error! Bookmark not defined.
Tabel 7 Gambaran Umum Responden Berdasarkan Tingkat Pendidikan	Error! Bookmark not defined.
Tabel 8 Gambaran Responden Berdasarkan Masa Kerja..	Error! Bookmark not defined.
Tabel 9 Hasil Uji Statistik Deskriptif	Error! Bookmark not defined.
Tabel 10 Hasil Uji Validitas.....	Error! Bookmark not defined.
Tabel 11 Hasil Uji Reabilitas.....	Error! Bookmark not defined.
Tabel 12 Hasil Uji Normalitas	Error! Bookmark not defined.
Tabel 13 Hasil Uji Multikolinieritas	Error! Bookmark not defined.
Tabel 14 Hasil Uji Heteroskedastisitas	Error! Bookmark not defined.
Tabel 15 Hasil Uji Regresi Linier Berganda.....	Error! Bookmark not defined.
Tabel 16 Hasil Uji F	Error! Bookmark not defined.
Tabel 17 Hasil Uji Koefisien Determinasi (R^2)	Error! Bookmark not defined.

DAFTAR LAMPIRAN

Lampiran 1 Kuesiober	Error! Bookmark not defined.
Lampiran 2 Tabulasi Data.....	Error! Bookmark not defined.
Lampiran 3 Hasil Analisis Statistik.....	Error! Bookmark not defined.

