

ABSTRAK

Dinda Pramudita Jiwandono, Pengaruh Transparansi, Kompetensi Aparat desa dan Komitmen Organisasi Terhadap Akuntabilitas Pengelolaan Dana Desa di Kecamatan Jetis Kabupaten Mojokerto. Dibawah bimbingan Ibu Emi Rahmawati, SE., M.Si.

Penelitian ini bertujuan untuk menganalisis pengaruh transparansi, kompetensi aparat desa, dan komitmen organisasi terhadap akuntabilitas pengelolaan dana desa di Kecamatan Jetis, Kabupaten Mojokerto. Penelitian menggunakan pendekatan kuantitatif dengan metode survei. Sampel penelitian berjumlah 112 perangkat desa dari 16 desa yang ditentukan menggunakan teknik sampel jenuh. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan regresi linier berganda dengan bantuan IBM SPSS versi 25.

Hasil penelitian menunjukkan bahwa transparansi dan komitmen organisasi berpengaruh positif dan signifikan terhadap akuntabilitas pengelolaan dana desa. Sebaliknya, kompetensi aparat desa tidak berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa. Secara simultan, transparansi, kompetensi aparat desa, dan komitmen organisasi berpengaruh terhadap akuntabilitas pengelolaan dana desa. Temuan ini menunjukkan bahwa peningkatan akuntabilitas pengelolaan dana desa lebih ditentukan oleh keterbukaan informasi dan komitmen aparatur desa dalam menjalankan tugasnya.

Kata Kunci: Transparansi, Kompetensi Aparat desa, Komitmen Organisasi, Akuntabilitas Pengelolaan Dana Desa.

ABSTRACT

Dinda Pramudita Jiwandono, The Influence of Transparency, Village Official Competence, and Organizational Commitment on the Accountability of Village Fund Management in Jetis District, Mojokerto Regency. Supervised by Emi Rahmawati, S.E., M.Si.

This study aims to analyze the effect of transparency, village official competence, and organizational commitment on the accountability of village fund management in Jetis District, Mojokerto Regency. This research uses a quantitative approach with a survey method. The sample consists of 112 village officials from 16 villages selected using a saturated sampling technique. Data were collected through questionnaires and analyzed using multiple linear regression with IBM SPSS version 25.

The results show that transparency and organizational commitment have a positive and significant effect on the accountability of village fund management. In contrast, village official competence does not have a significant effect on accountability. Simultaneously, transparency, village official competence, and organizational commitment influence the accountability of village fund management. These findings indicate that improving accountability in village fund management is more influenced by information openness and the commitment of village officials in carrying out their duties.

Keywords: Transparency, Village Official Competence, Organizational Commitment, Village Fund Management Accountability.