

ABSTRACT

Mila Amelia, Effect of Accountability, Transparency, Community Participation, Competence of Village Apparatus on Quality of Village Financial Reports in Sampang Regency (Perceptions from the Village Consultative Body and Community Leaders). Supervisor: Dr. Ardi Hamzah, S.E., M.Si., Ak.

This study aims to analyze the effect of accountability, transparency, community participation, village apparatus competence on the quality of village financial reports in Sampang Regency. This research is a type of quantitative research. The population in this study is the Village Consultative Body (BPD) and Community Leaders. The data used in this study is primary data. The data collection technique is a survey by distributing questionnaires directly. The data analysis technique used in this research is SEM PLS using Smart-PLS 3.0 software. The results of the study show that accountability, transparency, community participation, and competence of village officials partially influence the quality of village financial reports in Sampang Regency.

Keywords: *Quality of Financial Reports, Accountability, Transparency, Community Participation, Competence of Village Apparatus*

ABSTRAK

Mila Amelia, Pengaruh Akuntabilitas, Transparansi, Partisipasi Masyarakat, Kompetensi Aparatur Desa terhadap Kualitas Laporan Keuangan Desa di Kabupaten Sampang (Persepsi Dari Badan Permusyawaratan Desa Dan Tokoh Masyarakat). Bimbingan : Dr. Ardi Hamzah, S.E., M.Si., Ak.

Penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas, transparansi, partisipasi masyarakat, kompetensi aparatur desa terhadap kualitas laporan keuangan desa di Kabupaten Sampang. Penelitian ini merupakan jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah Badan Permusyarat Desa (BPD) dan Tokoh Masyarakat. Data yang digunakan didalam penelitian ini adalah data primer. Tehnik pengambilan data yaitu survey dengan penyebaran kuisisioner secara langsung. Teknik analisis data yang digunakan didalam penelitian ini adalah SEM PLS dengan menggunakan *software* Smart-PLS 3.0. Hasil Penelitian menunjukkan bahwa akuntabilitas, transparansi, partisipasi masyarakat, kompetensi aparatur desa berpengaruh secara parsial terhadap kualitas laporan keuangan desa di Kabupaten Sampang.

Kata Kunci: Kualitas Laporan Keuangan, Akuntabilitas, Transparansi, Partisipasi Masyarakat, Kompetensi Aparatur Desa