

**PENGARUH KOMPETENSI APARATUR PEMERINTAH DESA DAN
BADAN PERMUSYAWARATAN DESA TERHADAP AKUNTABILITAS
PENGELOLAAN DANA DESA**

(Studi Kasus Pada Kecamatan Padalarang Kabupaten Bandung)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi aparatur pemerintah desa dan badan permusyawaratan desa terhadap akuntabilitas pengelolaan dana desa di Kecamatan Padalarang Kabupaten Bandung. Variabel independen dalam penelitian ini adalah kompetensi aparatur pemerintah desa dan badan permusyawaratan desa, dan variabel dependennya adalah akuntabilitas pengelolaan dana desa.

Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan pendekatan deskriptif data yang digunakan adalah data primer, yang di peroleh dengan menyebarkan kuesioner. Populasi sebanyak 130 responden di Kecamatan Padalarang. Sampel dalam penelitian ini menggunakan *probability sampling* dan random sampling sebanyak 57 responden. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan bantuan software SPSS Versi 23.0.

Hasil dari penelitian ini menunjukkan bahwa kompetensi aparatur pemerintah desa secara parsial berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa, dan badan permusyawaratan desa secara parsial berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa. Selain ini cara simultan kompetensi aparatur pemerintah desa dan badan permusyawaratan desa mempengaruhi akuntabilitas pengelolaan dana desa sebesar 79,1%, sedangkan sisanya sebesar 20,1% di pengaruhi oleh variabel lain yang tidak diteliti oleh penelitian ini..

Kata kunci: Kompetensi aparatur pemerintah desa, Badan permusyawaratan Desa, Akuntabilitas Pengelolaan dana desa

**THE EFFECT COMPETENCY OF THE VILLAGE GOVERNMENT
APPARATUS AND DAN VILLAGE CONSULTATIVE BODY TO
ACCOUNTABILITY OF VILLAGE MONETARY MANAGEMENT**
(case study at sub district padalarang regency bandung)

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ABSTRACT

This research was conducted to examine the correlation between the competency of the village government apparatus and village consultative body with the accountability of village monetary management in Padalarang District of Bandung Regency. The independent variable of this research is the competency of the village government apparatus and village consultative body, where the dependent variable of this research is the accountability of village monetary management.

The method that is adopted in this research is quantitative method with descriptive data approach which uses primary data that was collected by spreading questionnaires. The population of this research is 130 respondents in Padalarang District. The samples of this research were generated by implementing probability sampling and random sampling to 57 respondents. The analysis methods adopted in this research is multiple linear analysis regressions that is supported by SPSS Software 23.0 Version.

The result of this research showed that the competency of the village government apparatus and village consultative body is partially has several significant impacts to the accountability of village monetary management. Moreover, the impact percentage of the competency of the village government apparatus and village consultative body impacts to the accountability of village monetary management is measured at 79.1%, whereby the remaining 20.1% are affected by other variables that is not being taken in to consideration in this research.

Keywords: Competency of the village government apparatus, Village Consultative Body, accountability of village monetary management