

## **ABSTRAK**

### **PENGARUH KOMPETENSI APARAT PENGELOLA DANA DESA, KOMITMEN ORGANISASI PEMERINTAH DESA, PARTISIPASI MASYARAKAT, PEMANFAATAN TEKNOLOGI INFORMASI, DAN KEJELASAN SASARAN ANGGARAN TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA**

**(Studi Empris pada desa di Kecamatan Jati Agung Kabupaten Lampung Selatan)**

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Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, Partisipasi Masyarakat, Pemanfaatan Teknologi Informasi dan Kejelasan sasaran Anggaran Terhadap Akuntabilitas Pengelolaan Dana Desa. Populasi penelitian ini adalah Pemerintahan Desa di Kecamatan Jati Agung yaitu sebanyak tujuh desa yang mendapatkan dana desa. Metode yang digunakan dalam penelitian ini adalah Purposive Sampling, dengan responden 70 aparatur desa yang terdapat di Kecamatan Jati Agung. Teknik pengumpulan data dalam penelitian ini adalah dalam bentuk kuesioner dan observasi. Analisis yang digunakan adalah analisis regresi berganda dengan menggunakan IBM SPSS (*Statistical Package for Sosial Sciense*) versi 20. Hasil penelitian ini menunjukkan bahwa kompetensi aparat pengelola dana desa, komitmen organisasi pemerintah desa, partisipasi masyarakat, pemanfaatan teknologi informasi dan kejelasan sasaran anggaran berpengaruh terhadap variabel akuntabilitas pengelolaan dana desa.

**Kata kunci : Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi, Partisipasi Masyarakat, Pemanfaatan Teknologi Informasi, Kejelasan Sasaran Anggaran, Akuntabilitas Pengelolaan Dana Desa**

## **ABSTRACT**

**THE INFLUENCE OF COMPETENCE OF VILLAGE FUND MANAGEMENT APPROPRIATES, COMMITMENT OF VILLAGE GOVERNMENT ORGANIZATIONS, COMMUNITY PARTICIPATION, UTILIZATION OF INFORMATION TECHNOLOGY, AND CLEARANCE OF BUDGET TARGETS ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY  
(Empirical study in villages in Jati Agung District, South Lampung Regency)**

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This study aims to empirically prove the influence of the Competence of Village Fund Management Apparatus, Village Government Organizational Commitment, Community Participation, Utilization of Information Technology, and Clarity of Budget Targets on Village Fund Management Accountability. The population of this study is the Village Government in Jati Agung District, which is as many as seven villages that receive village funds. The method used in this research is purposive sampling, with 70 village officials as respondents in Jati Agung District. Data collection techniques in this study were in the form of questionnaires and observations. The analysis used is multiple regression analysis using IBM SPSS (Statistical Package for Social Science) version 20. The results of this study indicate that the competence of village fund management officials, village government organizational commitment, community participation, utilization of information technology, and clarity of budget targets affect the variables of village fund management accountability.

**Keywords : Competence of Village Fund Management Apparatus, Organizational Commitment, Community Participation, Utilization of Information Technology, Clarity of Budget Targets, Accountability of Village Fund Management**