

Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, Partisipasi Masyarakat, Dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Lampung Utara

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh kompetensi aparat pengelola dana desa, komitmen organisasi pemerintah desa, partisipasi masyarakat, dan pemanfaatan teknologi informasi terhadap akuntabilitas pengelolaan dana desa di kabupaten lampung utara. Pengumpulan data dalam penelitian ini menggunakan metode survey kuesioner. Kuesioner dibagikan kepada 92 responden aparat pengelola dana desa di kabupaten lampung utara. Data dalam penelitian ini diolah dengan menggunakan program SPSS 22.0. Teknik dalam pengambilan sampel dalam penelitian ini menggunakan purposive sampling. Teknik analisis data dalam penelitian ini menggunakan uji regresi berganda. Hasil hipotesis adalah kompetensi aparat pengelola dana desa, komitmen organisasi pemerintah desa, pemanfaatan teknologi informasi berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa. Sedangkan partisipasi masyarakat tidak berpengaruh signifikan terhadap akuntabilitas pengelolaan dana desa

Kata Kunci : Kompetensi aparat pengelola dana desa, komitmen organisasi pemerintah desa, partisipasi masyarakat, pemanfaatan teknologi informasi, akuntabilitas pengelolaan dana desa

THE EFFECT OF COMPETENCE OF VILLAGE FUND OFFICERS, VILLAGE GOVERNMENT ORGANIZATIONAL COMMITMENTS, COMMUNITY PARTICIPATION, AND UTILIZATION OF INFORMATION TECHNOLOGY ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY IN NORTH LAMPUNG REGENCY

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ABSTRACT

The purpose of this study was to prove empirically the effect of the competence of village fund management officers, the village government organizational commitment, the community participation, and the utilization of information technology on the village fund management accountability in North Lampung regency. The data collection in this study used the questionnaire survey method. The questionnaires were distributed to 92 respondents of village fund management officers in North Lampung regency. The data in this study were processed using the SPSS 22.0 program. The sampling technique used in the study was the *purposive sampling*. The data analysis techniques in this study used the multiple regression tests. The result of the hypothesis were that the competence of village fund management officers, the village government organizational commitment and the utilization of information technology had a significant effect on the accountability of the village fund management. Whereas, the community participation did not significantly affect the accountability of village fund management

Keywords: Competence of village fund management apparatus, village government organizational commitment, community participation, utilization of information technology, village fund management accountability.

