

**PENGARUH KUALITAS SUMBER DAYA MANUSIA, PERANGKAT
DESA DAN SISTEM AKUNTANSI KEANGAN DESA TERHADAP
AKUNTABILITAS PENGELOLAAN KEUANGAN DESA
(Studi Kasus Pada Desa Kecamatan Labuan Ratu Kabupaen Lampung
Timur)**

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh kualitas sumberdaya manusia, prangkat desa dan system akuntansi keangan desa terhadap akuntabilitas pengelolaan keuangan desa Studi kasus pada desa kecamatan labuhan ratu kabupaten lampung timur. Adapun sampel dalam penelitian ini berjumlah 47 perangkat desa menggunakan *non probability sampling*. Variabel dalam penelitian ini meliputi kualitas sumber manusia, perangkt desa, system akuntansi keuangan desa dan akuntabilitas pengelolaan keuangan desa.. Metode analisis data menggunakan analisis regresi linier berganda, SPSS versi 20. Hasil penelitian ini menunjukkan bahwa variabel kualitas sumber daya manusia berpengaruh terhdap akuntabilitas pengelolaan keuangan desa, perangkat desa berpengaruh terhadap akuntabilitas pengelolaan keuangan desa, sistem akuntansi keuangan desa berpengaruh terhadap akuntabilitas pengelolaan keuangan desa.

Kata Kunci : Kualitas Sumber Daya Mansia, Perangkat Desa dan Sistem Akuntansi Keuangan Desa Terhadap Akuntabilitas Pengelolaan Keuangan Desa.

**THE INFLUENCE OF THE QUALITY OF HUMAN RESOURCES,
VILLAGE EQUIPMENT AND ACCOUNTING SYSTEMS KEAGAN
VILLAGE ON VILLAGE FINANCIAL MANAGEMENT
ACCOUNTABILITY
(Case Study in Labuan Ratu Village, East Lampung Regency)**

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ABSTRACT

This study aims to empirically prove the influence of the quality of human resources, village officials and village financial accounting systems on village financial management accountability. A case study in the village of Labuhan Ratu sub-district, East Lampung district. The sample in this study amounted to 47 village officials using non-probability sampling. The variables in this study include the quality of human resources, village tools, village financial accounting systems and village financial management accountability. The data analysis method uses multiple linear regression analysis, SPSS version 20. The results of this study indicate that the variable quality of human resources has an effect on management accountability. village finances, village officials affect village financial management accountability, village financial accounting systems affect village financial management accountability.

Keywords: Quality of Human Resources, Village Apparatus and Village Financial Accounting System Against Village Financial Management Accountability.