

**PENGARUH PENYAJIAN LAPORAN KEUANGAN, AKSESIBILITAS
INFORMASI DESA, KOMPETENSI DAN PARTISIPASI MASYARAKAT
TERHADAP AKUNTABILITAS PENGELOLAAN KEUANGAN DESA
(Studi Kasus pada Desa di Kecamatan Gedong Tataan, Kabupaten
Pesawaran)**

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh penyajian laporan keuangan, aksesibilitas informasi desa, kompetensi perangkat desa, dan partisipasi masyarakat terhadap akuntabilitas pengelolaan keuangan desa. Populasi dalam penelitian ini adalah seluruh perangkat desa di kecamatan gedong tataan. Teknik sampling dalam penelitian ini adalah *purposive sampling* dengan beberapa kriteria hingga mendapat sampel yaitu kepala desa, sekretaris desa, kapala urusan keuangan, ketua badan perwakilan desa. Hasil pengujian ini membuktikan bahwa penyajian laporan keuangan dan partisipasi masyarakat tidak berpengaruh terhadap akuntabilitas pengelolaan keuangan desa, sementara aksesibilitas dan kompetensi perangkat desa berpengaruh terhadap akuntabilitas pengelolaan keuangan desa.

Kata Kunci : Akuntabilitas Pengelolaan Keuangan Desa, Penyajian Laporan Keuangan, Aksesibilitas Informasi Desa, Kompetensi dan Partisipasi Masyarakat.

**EFFECT OF FINANCIAL STATEMENT PRESENTATION, VILLAGE
INFORMATION ACCESSIBILITY, COMPETENCY GOVERNMENT
APPARATUR AND SOCIETY PARTICIPANTION ON
ACCOUNTABILITY OF VILLAGE FINANCIAL MANAGEMENT
(Case Study in a Village in Gedongtataan District, Pesawaran Regency)**

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ABSTRACT

This study aims to empirically prove the effect of financial statement presentation, village information accessibility, village apparatus competence, and community participation on village financial management accountability. The population in this study were all village officials in the Gedong Tataan sub-district. The sampling technique in this study was purposive sampling with several criteria to obtain a sample, namely the village head, village secretary, head of financial affairs, and head of the village representative. The results of this test prove that the presentation of financial reports and community participation do not affect the accountability of village financial management. In contrast, the accessibility and competence of village officials affect the accountability of village financial management.

**Keyword : Presentation Of Financial Statements, Competency of Regional
Government Apparatus, Society Participation And Accountability
Of Village Financial Management, Village Information
Accessibility**