

ABSTRAK

Pengaruh Akuntabilitas, Transparansi dan Partisipasi Masyarakat Terhadap Kinerja Pengelolaan Dana Desa Studi Pada Desa Di Kecamatan Balik Bukit Kabupaten Lampung Barat

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Penelitian ini dilatarbelakangi oleh belum optimalnya penerapan prinsip tata kelola pemerintahan yang baik dalam pengelolaan dana desa, sehingga berpotensi memengaruhi kinerja pengelolaan dana desa. Oleh karena itu, penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas, transparansi, dan partisipasi masyarakat terhadap kinerja pengelolaan dana desa pada desa di Kecamatan Balik Bukit, Kabupaten Lampung Barat. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik pengumpulan data melalui pengiriman kuesioner kepada aparatur desa. Selanjutnya, data dianalisis menggunakan regresi linier berganda yang didukung oleh uji validitas, uji reliabilitas, serta uji asumsi klasik. Hasil penelitian menunjukkan bahwa akuntabilitas berpengaruh positif dan signifikan terhadap kinerja pengelolaan dana desa, sedangkan transparansi dan partisipasi masyarakat berpengaruh positif namun tidak signifikan. Selain itu, secara simultan ketiga variabel tersebut berpengaruh terhadap kinerja pengelolaan dana desa. Berdasarkan hasil tersebut, dapat disimpulkan bahwa kinerja pengelolaan dana desa lebih dipengaruhi oleh akuntabilitas, sementara transparansi dan partisipasi masyarakat belum mampu memberikan pengaruh yang signifikan.

Kata kunci: Akuntabilitas, Transparansi, Partisipasi Masyarakat, Kinerja Pengelolaan Dana Desa.

ABSTRACT

The Influence of Accountability, Transparency and Community Participation on the Performance of Village Fund Management Study in Villages in Balik Bukit District, West Lampung Regency

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This research is motivated by the lack of optimal application of good governance principles in village fund management, so that it has the potential to affect the performance of village fund management. Therefore, this study aims to analyze the influence of accountability, transparency, and community participation on the performance of village fund management in villages in Balik Bukit District, West Lampung Regency. This study uses a quantitative approach with data collection techniques through sending questionnaires to village officials. Furthermore, the data was analyzed using multiple linear regression supported by validity tests, reliability tests, and classical assumption tests. The results of the study show that accountability has a positive and significant effect on the performance of village fund management, while transparency and community participation have a positive but insignificant effect. In addition, simultaneously these three variables affect the performance of village fund management. Based on these results, it can be concluded that the performance of village fund management is more influenced by accountability, while transparency and community participation have not been able to have a significant influence.

Keywords: Accountability, Transparency, Community Participation, Village Fund Management Performance.