

PENGARUH AKUNTABILITAS, TRANSPARANSI SERTA PARTISIPASI MASYARAKAT TERHADAP EFEKTIVITAS PENGELOLAAN DANA DESA DI WINONG KECAMATAN MIRIT KABUPATEN KEBUMEN

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INTISARI

Pengelolaan dana desa dalam pemerintahan memerlukan akuntabilitas, transparansi dan partisipasi masyarakat. Penelitian ini memiliki tujuan untuk mengetahui pengaruh akuntabilitas, transparansi serta partisipasi masyarakat terhadap efektivitas pengelolaan dana desa di Desa Winong Kecamatan Mirit Kabupaten Kebumen. Metode yang digunakan ialah metode kuantitatif dengan menyebarkan kuesioner kepada responden. Metode pengambilan sampel menggunakan *purposive sampling* yaitu perangkat desa maupun masyarakat desa yang pernah mengikuti musyawarah desa sehingga jumlah sampel sebanyak 45 responden. Pengujian dilakukan dengan SPSS versi 25. Hasil uji menunjukkan bahwa terdapat pengaruh akuntabilitas pada efektivitas pengelolaan dana desa yaitu nilai t_{hitung} lebih besar dari t_{tabel} ($2,492 > 2,020$), transparansi berpengaruh terhadap efektivitas pengelolaan dana desa sebab memiliki nilai t_{hitung} sebesar 2,240 dan t_{tabel} sebesar 2,020 artinya t_{hitung} lebih besar dari t_{tabel} , efektivitas pengelolaan dana desa mendapat pengaruh dari partisipasi masyarakat sebab memiliki t_{hitung} lebih besar dari t_{tabel} ($2,714 > 2,020$). Serta secara simultan akuntabilitas, transparansi serta partisipasi masyarakat mempengaruhi efektivitas pengelolaan dana desa dengan nilai $f_{hitung} 28,589 > f_{tabel} 2,839$.

Kata Kunci: Akuntabilitas, Transparansi, Partisipasi Masyarakat, Pengelolaan Dana Desa

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THE EFFECT OF ACCOUNTABILITY, TRANSPARENCY, AND COMMUNITY PARTICIPATION IN EFFECTIVENESS VILLAGE FUND MANAGEMENT IN WINONG, MIRIT DISTRICT, KEBUMEN REGENCY

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ABSTRACT

Management of village funds in government requires accountability, transparency and community participation. This research aims to determine the influence of accountability, transparency and community participation on the effectiveness of village fund management in Winong Village, Mirit District, Kebumen Regency. The method used is a quantitative method by distributing questionnaires to respondents. The sampling method used purposive sampling, namely village officials and village communities who had attended village meetings so that the total sample was 45 respondents. The test was carried out with SPSS version 25. The test results show that there is an influence of accountability on the effectiveness of village fund management, namely the tcount value is greater than ttable ($2.492 > 2.020$), transparency influences the effectiveness of village fund management because it has a tcount value of 2.240 and ttable of 2.020, meaning t count is greater than t table, the effectiveness of village fund management is influenced by community participation because it has t count greater than t table ($2.714 > 2.020$). And simultaneously accountability, transparency and community participation influence the effectiveness of village fund management with a value of f count $28.589 > f$ table 2.839.

Keywords: Accountability, Transparency, Community Participation, Village Fund

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