

**Pengaruh Sistem Akuntansi Keuangan Desa, Kompetensi Perangkat Desa,
Transparansi Terhadap Akuntabilitas Pengelolaan Dana Desa
(Studi Pada Kantor Desa Simpang Empat Kecamatan Tangaran Kabupaten
Sambas)**

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ABSTRAK

Penelitian ini dilakukan bertujuan untuk melihat pengaruh Sistem Akuntansi Keuangan Desa, Kompetensi Perangkat Desa, dan Transparansi terhadap Akuntabilitas Pengelolaan Dana Desa. Dalam penelitian ini diperoleh dengan cara menyebarkan kuesioner kepada anggota perangkat desa yang bekerja di Kantor Desa Simpang Empat Kecamatan Tangaran Kabupaten Sambas dengan menggunakan Teknik *purposive sampling*.

Untuk populasi yang digunakan dalam penelitian ini meliputi kepala desa serta anggota perangkat desa lainnya yang terlibat. Jumlah sampel yang digunakan sebanyak 35 responden. Teknik analisis dilakukan dengan menggunakan Analisis Regresi Linier Berganda dengan bantuan *software* SPSS versi 20. Hasil Penelitian ini menyatakan bahwa Sistem Akuntansi Keuangan Desa, Kompetensi Perangkat Desa dan Transparansi tidak berpengaruh signifikan terhadap Akuntabilitas Pengelolaan Dana Desa.

Kata kunci: *Sistem Akuntansi Keuangan Desa, Kompetensi Perangkat Desa, Transparansi, Akuntabilitas Pengelolaan Dana Desa*

Influence Of The Village Financial Accounting System, Competence Of Village Officials, Transparency On Village Fund Management Accountability
(Study At Simpang Empat Village Office, Tangaran District, Sambas Regency)

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ABSTRACT

This research was conducted with the aim of looking at the influence of the Village Financial Accounting System, Competence of Village Officials, and Transparency on the Accountability of Village Fund Management. In this study, it was obtained by distributing questionnaires to members of village officials who work at the Simpang Empat Village Office, Tangaran District, Sambas Regency using a purposive sampling technique.

The population used in this study includes the village head and other members of the village apparatus who are involved. The number of samples used were 35 respondents. The analysis technique was carried out using Multiple Linear Regression Analysis with SPSS software version 20. The results of this study stated that the Village Financial Accounting System, Competence of Village Officials and Transparency had no significant effect on the Accountability of Village Fund Management.

Keywords: Village Financial Accounting System, Competence of Village Apparatuses, Transparency, Accountability of Village Fund Management