

ABSTRAK

Nurma Biramasi, 2022. Pengaruh kompetensi pemerintah desa, sistem pengendalian interen, dan komitmen organisasi pemerintah desa terhadap akuntabilitas pengelolaan keuangan desa, studi pada desa Kecamatan Galela Barat. Dibawah bimbingan Herman Darwis dan Dwi Yana Amelia Sari Fala.

Penelitian ini bertujuan untuk mengetahui Pengaruh kompetensi pemerintah desa, sistem pengendalian interen, dan komitmen organisasi pemerintah desa terhadap akuntabilitas pengelolaan keuangan desa, studi pada desa Kecamatan Galela Barat. Teknik pengambilan sampel yang digunakan adalah Proporsional Random Sampling. Sampel akhir pengamatan sebanyak 77 responden. Metode analisis yang digunakan yaitu analisis regresi linier berganda dengan program aplikasi SPSS 25. Hasil dari penelitian ini menunjukkan bahwa kompetensi pemerintah desa dan sistem pengendalian interen tidak berpengaruh terhadap akuntabilitas pengelolaan keuangan desa. Sedangkan komitmen organisasi pemerintah desa berpengaruh terhadap akuntabilitas pengelolaan keuangan desa.

Kata kunci : kompetensi pemerintah desa, sistem pengendalian interen, komitmen organisasi pemerintah desa, dan Akuntabilitas pengelolaan keuangan desa.

ABSTRACT

Nurma Biramasi, 2022. The effect of village government competence, internal control system, and village government organizational commitment on village financial management accountability, study in the village of West Galela District. Under the guidance of Herman Darwis and Dwi Yana Amelia Sari Fala.

This study aims to determine the effect of village government competence, internal control system, and village government organizational commitment to village financial management accountability, a study in the village of West Galela District. The sampling technique used is Proportional Random Sampling. The final sample of observation was 77 respondents. The analytical method used is multiple linear regression analysis with the SPSS 25 application program. The results of this study indicate that the competence of the village government and the internal control system has no effect on the accountability of village financial management. Meanwhile, the commitment of village government organizations has an effect on the accountability of village financial management.

Keywords: village government competence, internal control system, village government organizational commitment, and village financial management accountability.