

Abstrak

Eliyani Rusdi, 2024, Pengaruh sistem keuangan desa, sistem pengendalian internal pemerintah desa, dan kualitas penyajian laporan keuangan terhadap akuntabilitas pengelolaan dana desa . Ketua Komisi: Gregorius Jeandry, Anggota Komisi: Fitriani Sardju

Tujuan dari penelitian ini adalah untuk menguji pengaruh sistem keuangan desa, sistem pengendalian internal pemerintah desa dan kualitas penyajian laporan keuangan terhadap akuntabilitas pengelolaan dana desa. Data primer untuk penelitian ini diperoleh melalui pengisian kuesioner. Penelitian ini menggunakan sampel purposive sampling, dengan 40 responden. Hasil analisis data regresi linear berganda menunjukkan bahwa sistem keuangan desa berpengaruh terhadap akuntabilitas pengelolaan dana desa, sistem pengendalian internal pemerintah desa berpengaruh terhadap akuntabilitas pengelolaan dana desa, kualitas penyajian laporan keuangan berpengaruh terhadap akuntabilitas pengelolaan dana desa.

Kata kunci : Sistem keuangan desa, sistem pengendalian internal pemerintah desa, kualitas penyajian laporan keuangan, akuntabilitas pengelolaan dana desa.

Abstract

Eliyani Rusdi, 2024, *The influence of the village financial system, the village government's internal control system, and the quality of presentation of financial reports on the accountability of village fund management.* Chairman of the Commission: Gregorius Jeandry, Member of the Commission: Fitriani Sardju

The aim of this research is to examine the influence of the village financial system, the village government's internal control system and the quality of presentation of financial reports on the accountability of village fund management. Primary data for this research was obtained through filling out a questionnaire. This research used purposive sampling, with 40 respondents. The results of multiple linear regression data analysis show that the village financial system influences the accountability of village fund management, the village government's internal control system influences the accountability of village fund management, the quality of presentation of financial reports influences the accountability of village fund management.

Keywords: Village financial system, village government internal control system, quality of presentation of financial reports, accountability in village fund management.