

ABSTRAK

Fatmawati, Ayu. 2019. Skripsi. Pengaruh Transparansi, Kompetensi Dan Akuntabilitas Pengelolaan Alokasi Dana Desa Terhadap Kinerja Keuangan Desa Di Wilayah Kecamatan Pajarakan Kabupaten Probolinggo

Penelitian dilakukan pada setiap Desa yang ada di Kecamatan Pajarakan Kabupaten Probolinggo dengan tujuan untuk mengetahui Transparansi, Kompetensi Sumber Daya Manusia (SDM) Dan Akuntabilitas Pengelolaan Alokasi Dana Desa Terhadap Kinerja Keuangan Desa Di Wilayah Kecamatan Pajarakan Kabupaten Probolinggo. Penelitian ini dilakukan di 12 Desa.

Jenis penelitian yang digunakan adalah kuantitatif, dengan variabel independen yaitu Transparansi, Kompetensi, dan Akuntabilitas sedangkan variabel dependent adalah Kinerja Keuangan. Teknik pengambilan sampel dengan *Nonprobability Sampling* yaitu *Sampling Insidental*. Data yang digunakan dalam penelitian ini berupa data primer. Responden adalah 48 perangkat desa yang terlibat langsung dalam Pengelolaan Alokasi Dana Desa yang ada di Kecamatan Pajarakan Kabupaten Probolinggo. Metode pengumpulan data dengan menggunakan kuisisioner. Metode analisis data yang digunakan dalam penelitian ini adalah Analisis Regresi Berganda, Uji dan Determinasi.

Hasil penelitian ini menunjukkan bahwa Sistem Pengendalian Intern, Kompetensi dan Akuntabilitas Pengelolaan Alokasi Dana Desa berpengaruh terhadap Kinerja Keuangan Desa di Wilayah Kecamatan Pajarakan Kabupaten Probolinggo.

Kata kunci: Transparansi, Kompetensi, Akuntabilitas, Pengelolaan Alokasi Dana Desa, Perangkat Desa, Kinerja Keuangan Desa.

ABSTRACT

Fatmawati, Ayu. 2019. Thesis. The Influence of Transparency, Competence and Accountability for Management of Village Fund Allocation Against Village Financial Performance in Pajarakan District Areas, Probolinggo Regency.

The study was conducted in each village in Pajarakan District, Probolinggo Regency with the aim of knowing the Effect of Transparency, Competence and Accountability for Management of Village Fund Allocation Against Village Financial Performance in Pajarakan District District, Probolinggo District. This research was conducted in 12 villages.

The type of research used is quantitative, with independent variables namely the Transparency, Competence, and Accountability while the dependent variable is Financial Performance. The sampling technique with Nonprobability Sampling is Incidental Sampling. The data used in this study is primary data. Respondents were 48 village officials who were directly involved in the Management of Village Fund Allocation in Pajarakan District, Probolinggo District. Methods of collecting data using questionnaires. The data analysis method used in this study is Multiple Regression Analysis, Test and Determination.

The results of this study indicate that the Transparency, Competence and Accountability Management System for Village Fund Allocation has an effect on the Village Financial Performance in the District of Pajarakan District, Probolinggo Regency.

Keywords: *Transparency, Competence, Accountability, Management of Village Fund Allocation, Village Devices, Village Financial Performance.*