

ABSTRAK

Umami, Noviyana. 2019. Skripsi. Pengaruh Sistem Pengendalian Intern, Kompetensi dan Akuntabilitas Pengelolaan Alokasi Dana Desa Terhadap Kinerja Keuangan Desa di Wilayah Kecamatan Gending Kabupaten Probolinggo.

Penelitian dilakukan pada setiap Desa yang ada di Kecamatan Gending Kabupaten Probolinggo dengan tujuan untuk mengetahui Pengaruh Sistem Pengendalian Intern, Kompetensi dan Akuntabilitas Pengelolaan Alokasi Dana Desa Terhadap Kinerja Keuangan Desa di Wilayah Kecamatan Gending Kabupaten Probolinggo. Penelitian ini dilakukan di 13 Desa.

Jenis penelitian yang digunakan adalah kuantitatif, dengan variabel independen yaitu Sistem Pengendalian Intern, 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 41 perangkat desa yang terlibat langsung dalam Pengelolaan Alokasi Dana Desa yang ada di Kecamatan Gending Kabupaten Probolinggo. Metode pengumpulan data dengan menggunakan kuisioner. 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 secara simultan terhadap Kinerja Keuangan Desa di Wilayah Kecamatan Gending Kabupaten Probolinggo. Secara parsial hasil penelitian membuktikan bahwa semua variabel yaitu Sistem Pengendalian Intern, Kompetensi dan Akuntabilitas mempunyai pengaruh yang signifikan terhadap Kinerja Keuangan Desa. Dan Akuntabilitas menjadi variabel yang berpengaruh secara dominan terhadap Kinerja Keuangan Desa yang ada di Kecamatan Gending Kabupaten Probolinggo.

Kata kunci: Sistem Pengendalian Intern, Kompetensi, Akuntabilitas, Pengelolaan Alokasi Dana Desa, Perangkat Desa, Kinerja Keuangan Desa.

ABSTRACT

Umami, Noviyana. 2019. Thesis. The Influence of Internal Control Systems, Competence and Accountability for Management of Village Fund Allocation Against Village Financial Performance in Gending District Areas, Probolinggo Regency.

The study was conducted in each village in Gending District, Probolinggo Regency with the aim of knowing the Effect of Internal Control System, Competence and Accountability for Management of Village Fund Allocation Against Village Financial Performance in Gending District District, Probolinggo District. This research was conducted in 13 villages.

The type of research used is quantitative, with independent variables namely the Internal Control System, 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 41 village officials who were directly involved in the Management of Village Fund Allocation in Gending 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 Internal Control, Competence and Accountability Management System for Village Fund Allocation has an effect on the Village Financial Performance in the District of Gending District, Probolinggo Regency. Partially the results of the study prove that all variables, namely the Internal Control System, Competence and Accountability have a significant influence on the Village Financial Performance. And Accountability is a variable that has dominant influence on Village Financial Performance in Gending District, Probolinggo Regency.

Keywords: *Internal Control System, Competence, Accountability, Management of Village Fund Allocation, Village Devices, Village Financial Performance.*