

## ABSTRAK

### ANALISIS PENGARUH KOMPETENSI APARAT PENGELOLA DANA DESA DAN PEMANFAATAN TEKNOLOGI INFORMASI SISKEU TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA DI KABUPATEN POSO

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Tujuan penelitian ini untuk mengetahui pengaruh kompetensi aparat pengelola dana desa dan pemanfaatan teknologi informasi terhadap akuntabilitas pengelolaan dana desa di Kabupaten Poso. Subyek dalam penelitian ini adalah Kepala Desa, Sekretaris Desa, Kepala Urusan Keuangan, Kepala Urusan Pembangunan dan Kepala Urusan Perencanaan. Objek dalam penelitian ini adalah kompetensi aparat pengelola dana desa dan pemanfaatan teknologi informasi.

Jenis penelitian ini adalah deskriptif kuantitatif. Teknik pengumpulan data menggunakan kuesioner. Teknik analisis data menggunakan deskriptif kuantitatif dengan menggunakan bantuan SPSS versi 23.

Hasil penelitian ini menunjukkan bahwa kedua hipotesis diterima. Dengan kata lain kompetensi aparat pengelola dana desa terbukti berpengaruh terhadap akuntabilitas pengelola dana desa. Pemanfaatan teknologi informasi terbukti berpengaruh terhadap akuntabilitas pengelolaan dana desa.

**Kata Kunci:** akuntabilitas, kompetensi aparat dan pemanfaatan teknologi informasi

## ABSTRACT

### ANALYSIS OF THE INFLUENCE OF COMPETENCE OF VILLAGE FUND MANAGEMENT APPARATUS AND UTILIZATION OF INFORMATION SISKEU TEKNOLOGI ON ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN POSO REGENCY

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*The purpose of this study were to determine the effect of the competence of the village fund management apparatus on accountability of village fund management in Poso regency, and to determine the effect of the utilization of information technology on accountability of village fund management in Poso regency. The subjects in this study were the village head, village secretary, head of financial affairs, head of development affairs and head of planning affairs. Object of this research were competence of village fund management apparatus and utilization of information technology.*

*Type of research is descriptive quantitative. Data collection technique using questionnaire. Data analysis using quantitative descriptive by using SPSS ver. 23 as a device.*

*The result of this study indicate that the both hypotheses were accepted. In other words, the competence of the village fund management apparatus was proven to have an effect on the accountability of village fund management. Utilization of information was proven to have an effect on the accountability of village fund management.*

**Keywords :** *accountability, competence of the apparatus, utilization of information.*