

ABSTRAK

PENGARUH TRANSPARANSI, AKUNTABILITAS, PARTISIPASI, MORALITAS, KOMPETENSI APARATUR, DAN KOMITMEN ORGANISASI TERHADAP PENGELOLAAN DANA DESA

(Studi Kasus pada Desa-Desa di Kecamatan Kuwarasan, Kabupaten Kebumen, Provinsi Jawa Tengah)

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Penelitian ini bertujuan untuk menguji pengaruh positif atas transparansi, akuntabilitas, partisipasi, moralitas, kompetensi aparatur, dan komitmen organisasi terhadap pengelolaan dana desa pada seluruh pemerintahan desa di Kecamatan Kuwarasan, Kabupaten Kebumen, Provinsi Jawa Tengah. Pengelolaan dana desa merupakan serangkaian tindakan mengatur keuangan desa, termasuk perencanaan, pelaksanaan, evaluasi, dan tanggung jawab dalam pelaksanaan program pembangunan desa dan pemberdayaan masyarakat sesuai prioritas kebutuhan desa. Sehingga pengelolaan dana desa yang optimal dapat mendorong terciptanya kesejahteraan masyarakat desa.

Metode penelitian yang digunakan dalam penelitian ini menggunakan pendekatan kuantitatif. Pengumpulan data dalam penelitian ini menggunakan metode survei dengan kuesioner. Sampel dalam penelitian ini berjumlah 196 aparatur pemerintah desa dari 22 desa di Kecamatan Kuwarasan, Kabupaten Kebumen, Provinsi Jawa Tengah. Teknik sampel dalam penelitian ini dilakukan dengan metode *purposive sampling*. Metode analisis data dalam penelitian ini menggunakan teknik analisis regresi linear berganda.

Hasil uji dalam penelitian ini menunjukkan bahwa transparansi, akuntabilitas, partisipasi, moralitas memiliki pengaruh positif terhadap pengelolaan dana desa. Sedangkan kompetensi aparatur dan komitmen organisasi tidak berpengaruh positif terhadap pengelolaan dana desa pada pemerintahan desa di Kecamatan Kuwarasan, Kabupaten Kebumen, Provinsi Jawa Tengah.

Kata kunci: Transparansi, Akuntabilitas, Partisipasi, Moralitas, Kompetensi Aparatur, Komitmen Organisasi, Pengelolaan Dana Desa

ABSTRACT

**THE INFLUENCE OF TRANSPARENCY, ACCOUNTABILITY, PARTICIPATION,
MORALITY, APPARATUS COMPETENCE, AND ORGANIZATIONAL
COMMITMENT ON VILLAGE FUND MANAGEMENT**

(Case Study on Villages in Kuwarasan District, Kebumen Regency, Central Java Province)

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This study aims to examine the positive influence on transparency, accountability, participation, morality, apparatus competence, and organizational commitment to the management of village funds in all village governments in Kuwarasan District, Kebumen Regency, Central Java Province. Village fund management is a series of actions to regulate village finances, including planning, implementation, evaluation, and responsibility in the implementation of village development programs and community empowerment according to the priority of village needs. So that optimal management of village funds can encourage the creation of the welfare of the village community.

The research method used in this study uses a quantitative approach. Data collection in this study uses a survey method with a questionnaire. The sample in this study amounted to 196 village government officials from 22 villages in Kuwarasan District, Kebumen Regency, Central Java Province. The sample technique in this study was carried out by the purposive sampling method. The data analysis method in this study uses multiple linear regression analysis techniques.

The results of the test in this study show that transparency, accountability, participation, and morality have a positive influence on village fund management. Meanwhile, the competence of the apparatus and organizational commitment did not have a positive effect on the management of village funds in the village government in Kuwarasan District, Kebumen Regency, Central Java Province.

Keywords: Transparency, Accountability, Participation, Morality, Apparatus Competence, Organizational Commitment, Village Fund Management