

## **ABSTRAK**

Tujuan penelitian ini yaitu mendeskripsikan dan menganalisis faktor yang mempengaruhi akuntabilitas pengelolaan alokasi dana desa (studi kasus pada desa di Kecamatan Kalasan, Kecamatan Ngaglik, Kecamatan Sleman, Kecamatan Ngemplak, Kecamatan Prambanan, dan Kecamatan Berbah, Kabupaten Sleman). Rumusan masalah penelitian yaitu: (1) Peran perangkat desa berpengaruh terhadap akuntabilitas pengelolaan alokasi dana desa. (2) Sistem pengendalian intern berpengaruh terhadap akuntabilitas pengelolaan alokasi dana desa. (3) Pemahaman perangkat desa berpengaruh terhadap akuntabilitas pengelolaan alokasi dana desa. (4) Partisipasi masyarakat berpengaruh terhadap akuntabilitas pengelolaan alokasi dana desa.

Metode penelitian yang digunakan yaitu penelitian kuantitatif dengan teknik analisis data dalam penelitian ini menggunakan regresi linier berganda. Sampel pada penelitian ini berjumlah 30 responden. Teknik pengambilan sampel menggunakan sampel jenuh.

Hasil penelitian ini menyatakan bahwa: (1) peran perangkat desa berpengaruh positif terhadap akuntabilitas pengelolaan alokasi dana desa. (2) sistem pengendalian intern berpengaruh positif terhadap akuntabilitas pengelolaan alokasi dana desa. (3) pemahaman perangkat desa berpengaruh positif terhadap pengelolaan alokasi dana desa. (4) partisipasi masyarakat berpengaruh positif terhadap akuntabilitas pengelolaan alokasi dana desa.

Kata Kunci: peran perangkat desa, sistem pengendalian intern, pemahaman perangkat desa, partisipasi masyarakat, akuntabilitas pengelolaan alokasi dana desa

## **ABSTRACT**

*The purpose of this study is to describe and analyze the factors that influence the accountability of management of village fund allocations (case studies in villages in Kalasan District, Nganglik District, Sleman District, Ngemplak District, Prambanan District, and Berbah District Sleman Regency. Formulation of the problem of this study: (1) The role of village officials effects the accountability of management of village fund allocation. (2)The internal control system effects the accountability of management of village fund allocations. (3) Understanding of village officials influences accountability in managing village fund allocation. (4) Community participation effects the management of village fund allocations.*

*The method used in quantitative research with data analysis techniques in this study using multiple linear regression. The sample in this study amounted to 30 respondents. The sampel return technique uses a saturated sampling technique.*

*The results of this study state that (1) the role of village officials has a positive effect on the accountability of management of village fund allocation. (2) the internal control system has a positive effect on the accountability of management of village funds allocations. (3) Understanding of village officials has a positive effect on the accountability of management of village fund allocations. (4) community participation has a positive effect on the accountability of management of village fund allocations.*

*Keywords: role of village device, internal control system, understanding of village officials, society participation, accountability of village fund allocation management*