

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penyajian laporan pertanggungjawaban dan aksesibilitas terhadap transparansi dan akuntabilitas pengelolaan Alokasi Dana Desa (ADD) di Desa seluruh Kecamatan Karangdowo, Kabupaten Klaten.

Metode penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini adalah Kepala Desa, BPD, dan Bendahara Desa di seluruh Kecamatan Karangdowo, Kabupaten Klaten sebanyak 57 responden. Sampel dalam penelitian terdiri dari Kepala Desa, BPD, dan Bendahara Desa. Dan metode analisis menggunakan regresi liner berganda.

Hasil penelitian ini menunjukkan bahwa laporan pertanggungjawaban berpengaruh signifikan terhadap transparansi dan akuntabilitas sedangkan aksesibilitas berpengaruh tidak signifikan terhadap transparansi dan akuntabilitas di Desa seluruh Kecamatan Karangdowo, Kabupaten Klaten.

Kata Kunci: penyajian lapran pertanggungjawaban, aksesibilitas, transparansi, akuntabilitas.

ABSTRACT

This research aims to determine the effect of the presentation of accountability and accessibility to the transparency and accountability of the Village Fund Allocation management in the village throughout Karangdowo District, Klaten Regency.

This research method uses quantitative methods. The population in this study was the Village Head, BPD, and Village Treasurer in Karangdowo District, Klaten Regency, as many as 57 respondents. The sample in the study consisted of the Village Head, BPD, and Village Treasurer. And the analysis method uses multiple linear regression.

The results of this study indicate that the accountability report has a significant effect on transparency and accountability while accessibility does not have a significant effect on transparency and accountability in the whole village of Karangdowo Subdistrict, Klaten Regency.

Keywords: presentation of accountability, accessibility, transparency, accountability.