

ABSTRACT

THE INFLUENCE OF COMPETENCE OF VILLAGE APPARATUS AND THE INTERNAL CONTROL SYSTEM APPLICATION ITS IMPACT ON EFFECTIVENESS THE USE OF THE VILLAGE FUNDS ALLOCATION AND THE IMPACT ON THE ACCOUNTABILITY OF REGIONAL FINANCIAL MANAGEMENT

(Survey on Village Government Tangerang District)

This research aims to assess the influence of competence of village apparatus, the the internal control system application its impact on effectiveness the use of the village fund allocation and the impact on regional financial management accountability. This research is quantitative research with the causal approach. The population of this research is that the whole village was in the Tangerang Regency of Banten Province. The research sample is determined by cluster random sampling method, with the number of samples as many as 75 Office of the village chief in the Tangerang Regency. So the total observation in this study as many as 300 observation data. This study uses primary data and methods of analysis is Structural Equation Modeling (SEM) with the help of Smart PLS for windows version 3.0. The research results prove the hypothesis that competence and the application of the system of village apparatus internal control effect on the effectiveness of the use of funds allocation and prove the hypothesis that the effectiveness of the use of allocated funds village influence on regional financial management accountability. This research has not been able to prove the hypothesis that competence and the application of the system of village apparatus internal control effect on regional financial management accountability in the governance of the village in the Tangerang Regency.

Keywords : Accountability Of Regional Financial Management, Effectiveness The Use Of The Village Funds Allocation, Competence Of Village Apparatus, Internal Control System Application

ABSTRAK

PENGARUH KOMPETENSI APARATUR DESA SERTA PENERAPAN SISTEM PENGENDALIAN INTERNAL TERHADAP EFEKTIVITAS PENGGUNAAN ALOKASI DANA DESA DAN DAMPAKNYA TERHADAP AKUNTABILITAS PENGELOLAAN KEUANGAN DAERAH (Survei pada pemerintahan Desa Kab. Tangerang)

Penelitian ini bertujuan untuk mengkaji pengaruh kompetensi aparatur desa, penerapan sistem pengendalian internal, terhadap efektivitas penggunaan alokasi dana desa dan dampaknya terhadap akuntabilitas pengelolaan keuangan daerah. Penelitian ini merupakan penelitian kuantitatif dengan pendekatan kausal. Populasi dari penelitian ini adalah seluruh desa yang berada di Wilayah Kabupaten Tangerang Provinsi Banten. Sampel penelitian ditentukan dengan metode cluster random sampling, dengan jumlah sampel sebanyak 75 kantor kepala desa di Wilayah Kabupaten Tangerang. Sehingga total observasi dalam penelitian ini sebanyak 300 data observasi. Penelitian ini menggunakan data primer dan metode analisis structural equation modeling (SEM) dengan bantuan Smart PLS for windows versi 3.0. Hasil penelitian membuktikan hipotesis bahwa kompetensi aparatur desa dan penerapan sistem pengendalian internal berpengaruh terhadap efektivitas penggunaan alokasi dana desa dan membuktikan hipotesis bahwa efektivitas penggunaan alokasi dana desa berpengaruh terhadap akuntabilitas pengelolaan keuangan daerah. Penelitian ini belum mampu membuktikan hipotesis bahwa kompetensi aparatur desa dan penerapan sistem pengendalian internal berpengaruh terhadap akuntabilitas pengelolaan keuangan daerah pada pemerintahan desa di Wilayah Kabupaten Tangerang.

Kata Kunci : Akuntabilitas Pengelolaan keuangan Daerah, Efektivitas Penggunaan Alokasi Dana Desa, Kompetensi Aparatur Desa, Penerapan sistem Pengendalian Internal