

LEMBAR PERSETUJUAN PEMBIMBING

Skripsi yang Berjudul:

**PENGARUH KOMPOTENSI APARATUR DESA DAN SISTEM
PENGENDALIAN INTERNAL TERHADAP AKUNTABILITAS
PENGELOLAAN KEUANGAN DANA DESA DI KECAMATAN TELAGA**

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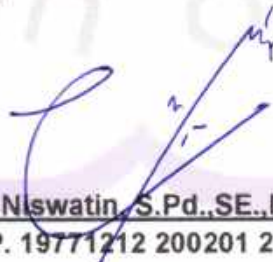
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PENGARUH KOMPOTENSI APARATUR DESA DAN SISTEM PENGENDALIAN INTERNAL TERHADAP AKUNTABILITAS PENGELOLAAN KEUANGAN DANA DESA DI KECAMATAN TELAGA

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Hari/Tanggal : **Senin, 30 Desember 2019**

Waktu : **15.00 s/d selesai**

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ABSTRAK

Ikram Musa. Nim 921416030. Program Studi S1 Akuntansi, Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Gorontalo. *Pengaruh Kompetensi Aparatur Desa Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Keuangan Dana Desa Di Kecamatan Telaga.* Pembimbing 1 Ibu Dr. Tri Handayani Amaliah, SE.Ak, M.Si, CA., Dan Pembimbing 2 Bapak Victorson Taruh, SE.Ak., MSA.

Penelitian ini bertujuan untuk, 1.) mengetahui seberapa besar pengaruh kompetensi aparatur desa terhadap akuntabilitas pengelolaan keuangan dana desa, 2.) Pengaruh sistem pengendalian internal terhadap akuntabilitas pengelolaan keuangan dana desa. 3.) Pengaruh kompetensi aparatur desa dan sistem pengendalian internal terhadap akuntabilitas pengelolaan keuangan dana desa. Metode penelitian yang digunakan adalah metode kuantitatif. Alat yang digunakan dalam penelitian ini adalah analisis regresi berganda dengan uji *parsial* (t) dan uji *simultan* (f) menggunakan SPSS. Jumlah sampel dalam penelitian ini sebanyak 72 aparatur desa, penentuan sampel menggunakan *proposive sampling*. Teknik pengumpulan dengan memberikan kuisioner.

Hasil penelitian menunjukkan bahwa, 1.) kompetensi aparatur desa memiliki pengaruh signifikan terhadap akuntabilitas pengelolaan keuangan dana desa, 2.) sistem pengendalian internal berpengaruh signifikan terhadap akuntabilitas pengelolaan keuangan dana desa, 3.) Kompetensi aparatur desa dan sistem pengendalian internal berpengaruh terhadap akuntabilitas pengelolaan keuangan dana desa. Sisanya dipengaruhi oleh variabel lain yang tidak diteliti seperti komitmen aparat, transparansi pengelolaan dana desa dan pengawasan pengelolaan keuangan desa.

Kata Kunci: Akuntabilitas Pengelolaan Keuangan Dana Desa, Kompetensi Aparat Desa, Sistem Pengendalian Internal,

ABSTRACT

Ikram Musa. Student Id Number 921416030. Bachelor's Degree Program in Accounting, Department of Accounting, Faculty of Economics, State University of Gorontalo. *The Influence of Village Apparatus' Competence and Internal Control System towards Accountability of Village Funds Financial Management in Telaga Subdistrict.* The Principal Supervisor is Dr. Tri Handayani Amaliah, SE. Ak, M.Si, CA, and the Co-supervisor is Victorson Taruh, SE. Ak., MSA.

The research aimed at finding out 1) to what extent the influence of village apparatus' competence towards the accountability village funds financial management, 2) the influence of internal control system towards the accountability village funds financial management, 3) the influence village apparatus' competence and internal control system towards the accountability village funds financial management. The research method used was a quantitative method, and the analysis applied multiple regression analysis with Partial (t) test and simultaneous (F) test using SPSS. Moreover, the numbers of samples were 72 village apparatus with the sampling by purposive sampling, while the technique of data collection was completed through the distribution of the questionnaire.

The finding revealed that (1) Village apparatus' competence had significant influence towards the accountability village funds financial management, (2) Internal control system had significant influence towards the accountability village funds financial management, (3) Village apparatus' competence and internal control system had significant influence towards the accountability village funds financial management. At the same time, the rest were influenced by the other variables which were not examined in this research, such as the commitment of apparatus, transparency of village funds financial management village funds financial, and supervision of the village funds financial management.

Keywords: Accountability of Village Funds Financial Management, Village Apparatus' Competence, Internal Control System

