ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh transparansi dan akuntabilitas baik secara parsial maupun simultan terhadap pengelolaan dana desa. Metode yang digunakan adalah pendekatan kuantitatif deskriptif dengan teknik pengumpulan data melalui kuesioner, observasi, dokumentasi, dan wawancara. Hasil penelitian menunjukkan bahwa transparansi dan akuntabilitas keuangan desa berpengaruh positif dan signifikan terhadap pengelolaan dana desa. Selanjutnya, hasil wawancara dengan kepala desa dan BPD desa menunjukkan bahwa pemerintah desa telah berupaya menerapkan keterbukaan informasi dan pertanggungjawaban keuangan, meskipun masih terdapat kendala dalam ketepatan waktu pelaporan, dan pemahaman masyarakat terhadap informasi anggaran pengelolaan dana desa.

Kata Kunci: Transparansi, Akuntabilitas, Keuangan Desa, Pengelolaan Dana Desa.

ABSTRACT

This study aims to analyze the influence of transparency and accountability, both partially and simultaneously, on village fund management. The method used is a descriptive quantitative approach, with data collection techniques including questionnaires, observation, documentation, and interviews. The results indicate that transparency and accountability in village finances have a positive and significant impact on village fund management. Furthermore, interviews with the village head and the Village Consultative Body (BPD) indicate that the village government has made efforts to implement information transparency and financial accountability, although challenges remain in the timeliness of reporting and community understanding of village fund management budget information.

Keywords: *Transparency, Accountability, Village Finance, Village Fund Management*