

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh transparansi dan akuntabilitas keuangan dana desa untuk mendorong kemandirian masyarakat pedesaan. Transparansi diukur dengan penyediaan akses dan informasi, adanya musyawarah yang melibatkan masyarakat, keterbukaan proses pengelolaan, dan keterbukaan informasi tentang dokumen pengelolaan keuangan desa, sedangkan akuntabilitas diukur dengan tercapainya tujuan pengelolaan keuangan desa, adanya pengawasan oleh tim pelaksana, adanya laporan pertanggungjawaban, dan adanya keterlibatan sektor publik.

Jenis penelitian ini adalah penelitian kuantitatif.Teknik pengumpulan data dilakukan melalui penyebaran kuesioner dan dokumentasi.Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan.Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 100 sampel di Desa Blimbingsari.

Hasil penelitian ini menunjukkan bahwa transparansi keuangan dana desa berpengaruh positif terhadap kemandirian masyarakat pedesaan. Sedangkan akuntabilitas keuangan dana desa berpengaruh positif terhadap kemandirian masyarakat pedesaan.

Kata kunci: Transparansi, Akuntabilitas, Kemandirian Masyarakat Pedesaan

ABSTRACT

This research aimed to find out the effect of transparency and financial accountability of village funds, in order to support villagers independency. While, transparency was measured by the existence of access and information, discussion within society, truthfulness of management process and information of villages financial of management documents. Moreover, accountability was measured as villages financial management had been achieved. Besides, it also with the existence of executor's supervision, accountability report, and the participation of public sector.

The research was quantitative. Furthermore, the population was Blimbingsari village. Meanwhile, for data collection technique, it used purposive sampling, in which the sample were based on considered criteria. In line with, there were 100 samples were taken at Blimbingsari village. In addition, the instrument used questionnaires and documentation.

The research result concluded transparency of village funds financial had positive effect on villagers independency. Likewise, accountability of village funds had positive effect on villagers independency.

Keywords: Transparency, Accountability, Villagers Independency