

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas, transparansi, dan pengawasan terhadap pengelolaan dana desa pada desa Dikesare kecamatan Lebatukan kabupaten Lembata.

Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah masyarakat yang berada pada desa Dikesare kecamatan Lebatukan kabupaten Lembata. Sampel yang digunakan dalam penelitian ini sebanyak 100 responden. Pengambilan sampel dengan menggunakan teknik *Accidental Sampling*, yaitu penentuan jumlah berdasarkan kriteria yang ditentukan peneliti dan kebetulan bertemu dengan peneliti lalu digunakan sebagai sumber data. Data yang digunakan adalah data primer dalam bentuk kuisioner. Penelitian ini menggunakan metode analisis regresi linier berganda dengan menggunakan SPSS (*Statistical Product and Service Solution*) versi 23.

Hasil penelitian ini menunjukkan bahwa akuntabilitas berpengaruh positif terhadap pengelolaan dana desa, transparansi tidak berpengaruh terhadap pengelolaan dana desa, dan pengawasan berpengaruh positif terhadap pengelolaan dana desa.

Kata Kunci: Akuntabilitas, transparansi, pengawasan, pengelolaan dana desa

ABSTRACT

This research aimed to examine the effect of accountability, transparency, and supervision on the village fund management at Dikesare village Lebatukan sub – district. This research used quantitative research. Furthermore.

This research used a community located in Dikesare village Lebatukan sub-district Lembata district. The type of research in this study is to use quantitative research with comparative causal research methods. Moreover, the research sample used 100 respondents. The sample collection of this research used the accidental sampling technique i.e the amount of sample determination based on criteria determined by the researcher and unconditionally met with the research as the data source. Moreover, the data of this research used primary data by a questionnaire. In addition, this research used multiple linear regressions analysis with SPSS (statistical product and service solution) 23 version.

Based on the results of the model feasibility test (Test F) all independent variables in this study are feasible to use. The result of this research showed that accountability had a positive effect on the village fund management, transparency did non effect the village fun management, and supervision had a positive effect on the village fund management.

Keywords: accountability, transparency, supervision, village fund management.