

**PENGARUH KOMPETENSI PENGELOLA DANA DESA, SISTEM
PENGENDALIAN INTERN, PARTISIPASI MASYARAKAT,
PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP
AKUNTABILITAS PENGELOLAAAN DANA DESA
(Studi Pengelolaan Dana Desa Se-Kecamatan Losari Kabupaten Cirebon)**

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ABSTRAK

. Tujuan penelitian ini adalah untuk menganalisis pengaruh kompetensi pengelola dana desa, sistem pengendalian intern, partisipasi masyarakat, pemanfaatan teknologi informasi terhadap akuntabilitas pengelolaan dana desa. Metode pengambilan sampel menggunakan *simple random sampling* dengan jumlah sampel 50 perangkat desa di desa se- Kecamatan Losari Kabupaten Cirebon. Penelitian ini menggunakan metode analisis dengan pendekatan *Partial Least Square* (PLS) dengan menggunakan *software* WarpPLS. Hasil penelitian menunjukkan bahwa kompetensi pengelola dana desa, sistem pengendalian intern, partisipasi masyarakat berpengaruh positif terhadap akuntabilitas pengelola dana desa, sedangkan pemanfaatan teknologi informasi berpengaruh negatif terhadap akuntabilitas pengelolaan dana desa.

Kata Kunci : Kompetensi Pengelola Dana Desa, Sistem Pengendalian Intern, Partisipasi Masyarakat, Pemanfaatan Teknologi Informasi, Akuntabilitas Pengelolaan Dana Desa.

***THE EFFECT OF VILLAGE FUND MANAGEMENT COMPETENCY,
INTERNAL CONTROL SYSTEM, COMMUNITY PARTICIPATION,
INFORMATION TECHNOLOGY UTILIZATION ON VILLAGE FUND
MANAGEMENT ACCOUNTABILITY***

(Village Fund Management Study in Losari District, Cirebon Regency)

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ABSTRACT

. The purpose of this study was to analyze the influence of the competence of village fund managers, internal control systems, community participation, the use of information technology on the accountability of village fund management. The sampling method used simple random sampling with a sample size of 50 village officials in villages throughout Losari District, Cirebon Regency. This study uses an analytical method with the Partial Least Square (PLS) approach using the WarpPLS software. The results showed that the competence of village fund managers, internal control systems, community participation had a positive effect on the accountability of village fund managers, while the use of information technology had a negative effect on the accountability of village fund management.

Keywords : Competence of Village Fund Managers, Internal Control Systems, Community Participation, Utilization of Information Technology, Accountability of Village Fund Management.