

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh Kompetensi Perangkat Desa, Aksesibilitas, dan Komitmen Organisasi Pemerintah Desa terhadap Akuntabilitas Pengelolaan Dana Desa pada Pemerintah Desa di Kabupaten Purwakarta.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Data yang digunakan adalah data primer yang diperoleh melalui penyebaran kuesioner kepada perangkat desa. Sampel penelitian sebanyak 30 desa dengan teknik *Nonprobability Sampling* menggunakan metode *purposive sampling*. Teknik analisis data meliputi uji validitas dan reliabilitas, uji asumsi klasik, analisis regresi linier berganda, koefisien korelasi, koefisien determinasi, serta pengujian hipotesis melalui uji t dan uji f. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi logistik menggunakan *software IBM SPSS Statistic 26*.

Hasil penelitian menunjukkan bahwa Kompetensi Perangkat Desa berpengaruh terhadap Akuntabilitas Pengelolaan Dana Desa sebesar 26,8%, Aksesibilitas berpengaruh sebesar 17%, dan Komitmen Organisasi Pemerintah Desa berpengaruh sebesar 23,4%. Secara simultan, Kompetensi Perangkat Desa, Aksesibilitas, dan Komitmen Organisasi Pemerintah Desa berpengaruh terhadap Akuntabilitas Pengelolaan Dana Desa sebesar 67,2%.

Kata kunci: Kompetensi Perangkat Desa, Aksesibilitas, Komitmen Organisasi, Akuntabilitas Dana Desa.

ABSTRACT

This study aims to find out how much the Village Apparatus Competence, Accessibility, and Village Government Organizational Commitment affect the Accountability of Village Fund Management in the Village Government in Purwakarta Regency.

The methods used in this study are descriptive and verifiable methods. The data used is primary data obtained through the distribution of questionnaires to village officials. The research sample was 30 villages with the Nonprobability Sampling technique using the purposive sampling method. Data analysis techniques include validity and reliability tests, classical assumption tests, multiple linear regression analysis, correlation coefficients, determination coefficients, and hypothesis testing through t-tests and f-tests. Hypothesis testing was carried out using logistic regression analysis using IBM SPSS Statistic 26 software.

The results of the study showed that the Competence of the Village Apparatus had an effect on the Accountability of Village Fund Management by 26.8%, Accessibility by 17%, and the Commitment of the Village Government Organization by 23.4%. Simultaneously, the Competence of the Village Apparatus, Accessibility, and Commitment of the Village Government Organization had an effect on the Accountability of Village Fund Management by 67.2%.

Keywords: *Village Apparatus Competence, Accessibility, Organizational Commitment, Village Fund Accountability.*