ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Akuntabilitas Pengelolaan Dana Desa, Digitalisasi Pelaporan Keuangan Desa dan Kebijakan Desa Terhadap *Sustainable Development Goals* (SDGs) Desa Pada Kabupaten Aceh Tamiang.

Penelitian ini bertujuan untuk mengetahui pengaruh akuntabilitas pengelolaan dana desa, digitalisasi pelaporan keuangan desa dan kebijakan desa terhadap *Sustainable Development Goals* (SDGs) Desa. Sampel pada penelitian ini adalah 48 desa yang ada di Aceh Tamiang dengan pemilihan sampel menggunakan teknik *cluster sampling* berdasarkan wilayah geografis, yang terdiri dari wilayah perkotaan, pesisir, dataran rendah, dan dataran tinggi. Data yang digunakan dalam penelitian ini diperoleh dari penyebaran kuesioner ke setiap desa, yang menjadi responden dalam penelitian ini adalah individu yang memiliki keterlibatan langsung dalam pengelolaan dana desa, meliputi Kepala Desa, Sekretaris Desa, Bendahara Desa dan Badan Permusyawaratan Desa (BPD) yang dinamakan MDSK (Majelis Duduk Setikar Kampung) di Aceh Tamiang sehingga total jumlah data adalah sebanyak 192 data. Pada penelitian ini, data yang diperoleh diolah menggunakan *software* SPSS (*Statistical Program for Social Science*) versi 27, dengan demikian hasil penelitian menunjukkan bahwa variabel akuntabilitas pengelolaan dana desa berpengaruh signifikan terhadap *Sustainable Development Goals* (SDGs) desa, digitalisasi pelaporan keuangan desa berpengaruh signifikan terhadap *Sustainable Development Goals* (SDGs) desa, kebijakan desa tidak berpengaruh signifikan terhadap *Sustainable Development Goals* (SDGs) desa.

Kata Kunci: Akuntabilitas pengelolaan dana desa, Digitalisasi pelaporan keuangan desa, Kebijakan desa, *Sustainable Development Goals* (SDGs) desa.

ABSTRACT

Name : Rara Dwi Adristi Pahlevi
Study Program : *Accounting*
Title : *The Influence of Village Fund Management Accountability, Village Financial Reporting Digitalization and Village Policy on Village Sustainable Development Goals* (SDGs) *in* Aceh Tamiang *Regency.*

This study aims to determine the effect of accountability in village fund management, digitalization of village financial reporting, and village policies on the Village Sustainable Development Goals (SDGs). *The sample in this study was* 48 *villages in* Aceh Tamiang *with sample selection using cluster sampling techniques based on geographical areas, consisting of urban, coastal, lowland, and highland areas. The data used in this study were obtained from distributing questionnaires to each village, the respondents in this study were individuals who have direct involvement in village fund management, including the Village Head, Village Secretary, Village Treasurer, and Village Consultative Body* (BPD) *called* MDSK (Majelis Duduk Setikar Kampung) *in* Aceh Tamiang *so that the total number of data is* 192 *data. In this study, the data obtained were processed using SPSS (Statistical Program for Social Science) software version* 27, *thus the results of the study showed that the accountability variable for village fund management had a significant effect on village Sustainable Development Goals (SDGs), digitalization of village financial reporting had a significant effect on village Sustainable Development Goals (SDGs), village policies did not have a significant effect on village Sustainable Development Goals (SDGs).*

Keywords*:* *Accountability of village fund management, Digitalization of village financial reporting, Village policies, Village Sustainable Development Goals* (SDGs).