ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Pengetahuan Anggota Badan Permusyawaratan Desa (BPD), Partisipasi Masyarakat, Transparansi Kebijakan Publik, dan Akuntabilitas Publik Terhadap Pengawasan Anggaran Pendapatan dan Belanja Desa (Kecamatan Sei Balai Kabupaten Batu Bara)

Penelitian ini bertujuan untuk menganalisis pengaruh pengetahuan anggota Badan Permusyawaratan Desa (BPD), partisipasi masyarakat, transparansi kebijakan publik, dan akuntabilitas publik terhadap pengawasan Anggaran Pendapatan dan Belanja Desa (APBDes). Lokasi penelitian dilaksanakan di 14 desa yang berada di wilayah Kecamatan Sei Balai, Kabupaten Batu Bara. Metodologi yang digunakan dalam penelitian ini adalah pendekatan kuantitatif. Pengambilan sampel dilakukan dengan teknik sampel jenuh terhadap 98 responden yang terdiri atas anggota BPD, tokoh masyarakat, dan aparatur pemerintah desa yang terlibat langsung dalam siklus pengelolaan keuangan desa. Data primer dikumpulkan melalui kuesioner dan dianalisis menggunakan analisis regresi linear berganda menggunakan SPSS versi 27. Hasil penelitian menunjukkan bahwa pengetahuan anggota BPD berpengaruh positif signifikan, partisipasi masyarakat berpengaruh positif signifikan dan transparansi kebijakan publik berpengaruh positif signifikan. Namun, penelitian ini menemukan bahwa akuntabilitas publik berpengaruh positif tidak signifikan terhadap pengawasan APBDes.

Kata kunci : Pengawasan APBDes, Pengetahuan Anggota BPD, Partisipasi Masyarakat, Transparansi Kebijakan Publik, Akuntabilitas Publik.

ABSTRACT

Name : Muhammad Risky Batu Bara
Study Program : Accounting
Title : The Influence of Village Consultative Body (BPD) Members' Knowledge, Community Participation, Public Policy Transparency, and Public Accountability on the Supervision of the Village Revenue and Expenditure Budget (Case Study in Sei Balai Subdistrict, Batu Bara Regency)

This study aims to analyze the influence of the knowledge of Village Consultative Body (BPD) members, community participation, public policy transparency, and public accountability on the supervision of the Village Revenue and Expenditure Budget (APBDes). The research was conducted in 14 villages located in the Sei Balai District, Batu Bara Regency. The methodology employed in this study is a quantitative approach. The sample was selected using a purposive sampling technique, involving 98 respondents consisting of BPD members, community leaders, and village government officials directly involved in the village financial management cycle. Primary data were collected through questionnaires and analyzed using multiple linear regression analysis with SPSS version 27. The results of the study indicate that the knowledge of BPD members has a significant positive effect, community participation has a significant positive effect, and public policy transparency also has a significant positive effect on APBDes supervision. However, the study found that public accountability has a positive but not statistically significant effect on the supervision of APBDes.

Keywords : Supervision of the Village Revenue and Expenditure Budget (APBDes), Knowledge of Village Consultative Body (BPD) Members, Community Participation, Public Policy Transparency, Public Accountability.