

## ABSTRAK

Nama : Tengku Fhazil Ramadhan  
Program Studi : Akuntansi  
Judul : Pengaruh Akuntabilitas, Transparansi, Partisipasi Masyarakat, Dan Sistem Keuangan Desa Terhadap Efektivitas Pengelolaan Dana Desa (Kecamatan Langkahan Kabupaten Aceh Utara)

Penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas, transparansi, partisipasi masyarakat, dan sistem keuangan desa terhadap efektivitas pengelolaan Dana Desa di Kecamatan Langkahan Kabupaten Aceh Utara. Dana Desa merupakan salah satu kebijakan pemerintah yang bertujuan untuk meningkatkan kesejahteraan masyarakat desa, mengurangi kemiskinan, serta mendorong pembangunan desa secara berkelanjutan. Namun dalam implementasinya, pengelolaan Dana Desa masih menghadapi berbagai permasalahan seperti rendahnya tingkat akuntabilitas, kurangnya transparansi, keterbatasan partisipasi masyarakat, serta belum optimalnya penggunaan sistem keuangan desa. Kondisi tersebut berpotensi memengaruhi efektivitas pengelolaan Dana Desa. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner kepada responden yang terkait dengan pengelolaan Dana Desa di beberapa desa di Kecamatan Langkahan Kabupaten Aceh Utara. Teknik analisis data yang digunakan meliputi analisis statistik deskriptif, uji kualitas data (uji validitas dan reliabilitas), uji asumsi klasik, serta analisis regresi linier berganda. Pengujian hipotesis dilakukan melalui uji t untuk mengetahui pengaruh parsial variabel independen terhadap variabel dependen dan uji F untuk mengetahui pengaruh simultan seluruh variabel independen terhadap efektivitas pengelolaan Dana Desa. Hasil penelitian menunjukkan bahwa akuntabilitas, transparansi, partisipasi masyarakat, dan sistem keuangan desa memiliki pengaruh terhadap efektivitas pengelolaan Dana Desa. Penerapan prinsip akuntabilitas dan transparansi yang baik dapat meningkatkan kepercayaan masyarakat serta memperkuat pengawasan terhadap penggunaan Dana Desa. Selain itu, partisipasi masyarakat yang aktif dalam proses perencanaan, pelaksanaan, dan pengawasan program desa turut mendukung tercapainya pengelolaan Dana Desa yang lebih efektif. Penggunaan sistem keuangan desa yang baik juga membantu meningkatkan ketertiban administrasi dan kualitas pelaporan keuangan desa. Penelitian ini diharapkan dapat memberikan kontribusi bagi pemerintah desa dalam meningkatkan kualitas tata kelola keuangan desa serta menjadi referensi bagi penelitian selanjutnya yang berkaitan dengan pengelolaan Dana Desa.

**Kata Kunci:** Akuntabilitas, Transparansi, Partisipasi Masyarakat, Sistem Keuangan Desa, Efektivitas Pengelolaan Dana Desa.

## **ABSTRACT**

*Name : Tengku Fhazil Ramadhan*  
*Study Program : Accounting*  
*Title : The Effect of Accountability, Transparency, Community Participation, and Village Financial Systems on the Effectiveness of Village Fund Management (Langkahan District, North Aceh Regency)*

*This study aims to analyze the effect of accountability, transparency, community participation, and village financial systems on the effectiveness of Village Fund management in Langkahan District, North Aceh Regency. Village Funds are a government policy aimed at improving rural community welfare, reducing poverty, and encouraging sustainable village development. However, in practice, the management of Village Funds still faces various challenges such as low levels of accountability, lack of transparency, limited community participation, and suboptimal use of village financial systems. These conditions have the potential to affect the effectiveness of Village Fund management. This study uses a quantitative approach with a survey method. The data used are primary data obtained through distributing questionnaires to respondents involved in Village Fund management in several villages in Langkahan District, North Aceh Regency. The data analysis techniques include descriptive statistical analysis, data quality testing (validity and reliability tests), classical assumption tests, and multiple linear regression analysis. Hypothesis testing is conducted using the t-test to determine the partial effect of independent variables on the dependent variable and the F-test to determine the simultaneous effect of all independent variables on the effectiveness of Village Fund management. The results of the study show that accountability, transparency, community participation, and village financial systems have an effect on the effectiveness of Village Fund management. The implementation of good accountability and transparency principles can increase public trust and strengthen oversight of Village Fund usage. In addition, active community participation in the planning, implementation, and supervision processes of village programs also supports the achievement of more effective Village Fund management. The use of a well-functioning village financial system also helps improve administrative order and the quality of village financial reporting. This study is expected to contribute to village governments in improving the quality of village financial governance and to serve as a reference for future research related to Village Fund management.*

**Keywords:** *Accountability, Transparency, Community Participation, Village Financial System, Effectiveness of Village Fund Management.*