

ABSTRAK

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Judul : Pengaruh Perencanaan Anggaran Dan Realisasi Anggaran Terhadap Efisiensi Penggunaan Dana Desa di Kecamatan Pante Bidari

Penelitian ini bertujuan untuk mengetahui pengaruh perencanaan anggaran dan realisasi anggaran terhadap efisiensi penggunaan Dana Desa di Kecamatan Pante Bidari, Kabupaten Aceh Timur. Metode penelitian yang digunakan adalah pendekatan kuantitatif. Populasi dalam penelitian ini meliputi seluruh aparatur desa yang berperan dalam pengelolaan keuangan desa, yaitu kepala desa, sekretaris desa, dan bendahara desa dari 25 desa yang ada, sehingga berjumlah 75 orang. Teknik pengambilan sampel menggunakan metode sensus, di mana seluruh anggota populasi dijadikan responden. Teknik pengumpulan data dilakukan dengan penyebaran kuesioner yang disusun berdasarkan indikator variabel penelitian, serta didukung oleh data sekunder berupa dokumen perencanaan dan laporan keuangan desa. Analisis data menggunakan analisis regresi linier berganda dengan bantuan perangkat lunak IBM SPSS Statistics versi 29. Hasil penelitian menunjukkan bahwa perencanaan anggaran dan realisasi anggaran masing-masing berpengaruh positif dan signifikan terhadap efisiensi penggunaan Dana Desa di Kecamatan Pante Bidari, sehingga dapat dikatakan H_1 dan H_2 diterima. Secara bersama-sama, kedua variabel tersebut mampu menjelaskan variasi efisiensi penggunaan Dana Desa sebesar 36,3%, sedangkan sisanya dipengaruhi oleh faktor lain di luar model penelitian.

Kata Kunci: Pengaruh Perencanaan Anggaran dan Realisasi Anggaran Terhadap Efisiensi Penggunaan Dana Desa di Kecamatan Pante Bidari.

ABSTRACT

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This study aims to examine the effect of budget planning and budget realization on the efficiency of Village Fund utilization in Pante Bidari District, East Aceh Regency. This research employed a quantitative approach. The population consisted of all village officials involved in village financial management, namely village heads, village secretaries, and village treasurers from the 25 villages in Pante Bidari District, totaling 75 respondents. The sampling technique used was the census method, in which all members of the population were selected as respondents. Data were collected through questionnaires developed based on the indicators of each research variable and supported by secondary data in the form of village planning documents and financial reports. The data were analyzed using multiple linear regression analysis with the assistance of IBM SPSS Statistics version 29. The results indicate that budget planning and budget realization each have a positive and significant effect on the efficiency of Village Fund utilization in Pante Bidari District. Therefore, the first hypothesis (H_1) and the second hypothesis (H_2) are accepted. Furthermore, the coefficient of determination (R^2) shows that budget planning and budget realization jointly explain 36.3% of the variation in the efficiency of Village Fund utilization, while the remaining 63.7% is influenced by other factors outside the research model.

Keywords : Budget Planning, Budget Realization, Efficiency of Village Fund Utilization.