

ABSTRAK

Dina Agustiwati. Pengaruh Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, dan Pengawasan Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus Pada Kecamatan Lubai Ulu Kabupaten Muara Enim). Dibimbing oleh Anis Feblin, S.E., M. Si. selaku Pembimbing I dan Hasiatul Aini, S.E., M. Si selaku Pembimbing II. Tujuan penelitian adalah untuk mengetahui Pengaruh Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, Dan Pengawasan Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus Pada Kecamatan Lubai Ulu Kabupaten Muara Enim). Data yang digunakan yaitu data primer berupa hasil jawaban responden dari kuesioner yang disebarkan kepada pelaku usaha keripik di kota Baturaja Kabupaten Ogan Komering Ulu yang menjadi sampel penelitian, yang berisi tanggapan responden mengenai Pengaruh Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, Dan Pengawasan Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus Pada Kecamatan Lubai Ulu Kabupaten Muara Enim). Alat analisis dalam penelitian ini adalah analisis regresi linier berganda. Berdasarkan hasil penelitian yang dilakukan Berdasarkan analisis data oleh peneliti dalam pembahasan yang telah dilakukan maka dapat ditarik kesimpulan bahwa partisipasi masyarakat dan kompetensi sumber daya manusia berpengaruh secara parsial terhadap akuntabilitas pengelolaan dana desa pada Kecamatan Lubai Ulu Kabupaten Muara Enim. partisipasi masyarakat, kompetensi sumber daya manusia, dan pengawasan berpengaruh secara simultan terhadap akuntabilitas pengelolaan dana desa pada Kecamatan Lubai Ulu Kabupaten Muara Enim. Besarnya kontribusi atau besarnya pengaruh variabel independen yaitu partisipasi masyarakat, kompetensi sumber daya manusia, dan pengawasan terhadap akuntabilitas pengelolaan dana desa sebesar 95.3% sedangkan sisanya 4.7% ditentukan oleh variabel lain seperti seperti variabel etika profesi dan integritas.

Kata Kunci: *Pengaruh, Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, Pengawasan, Akuntabilitas, Pengelolaan Dana Desa*

ABSTRACT

DINA AGUSTIAWATI. *The Influence of Community Participation, Human Resource Competence, and Supervision on Village Fund Management Accountability (Case Study in Lubai Ulu District, Muara Enim Regency). This research was under the guidance of Anis Feblin, S.E., M. Si. and Hasiatul Aini, S.E., M. Si. The purpose of the study was to determine the influence of community participation, human resource competence, and supervision on village fund management accountability (a case study in Lubai Ulu sub-district, Muara Enim district). The data used was primary data in the form of respondents' answers from questionnaires distributed to chips business actors in Baturaja City, Ogan Komering Ulu Regency which was the research sample, which contained respondents' responses regarding the influence of Community Participation, Human Resource Competence, and Supervision of Fund Management Accountability. Village (Case Study in Lubai Ulu District, Muara Enim Regency). The analytical tool in this study was multiple linear regression analysis. Based on the results of research conducted. Based on data analysis by researchers in the discussion that had been carried out, it could be concluded that community participation and human resource competence had a partial influence on village fund management accountability in Lubai Ulu District, Muara Enim Regency. community participation, human resource competence, and supervision simultaneously influenced the accountability of village fund management in Lubai Ulu District, Muara Enim Regency. The magnitude of the contribution or the magnitude of the influence of the independent variables, namely community participation, human resource competence, and supervision of the accountability of village fund management was 95.3% while the remaining 4.7% was determined by other variables such as the variables of professional ethics and integrity.*

Keywords: *Influence, Community Participation, Human Resource Competence, Supervision, Accountability, Village Fund Management*