

## **ABSTRAK**

Pengelolaan dana desa yang ditransfer oleh pusat harus dapat disajikan secara akuntabel. Untuk memenuhi penyusunan laporan keuangan yang baik diperlukan sumber daya aparatur yang berkompeten, sistem pengendalian internal yang memadai, dan aksesibilitas laporan keuangan. Penelitian ini dilakukan pada kecamatan Bonang dan kecamatan Wedung kabupaten Demak, Jawa Tengah. Penelitian data primer dilakukan dengan mendistribusikan kuesioner dan diperoleh sebanyak 134 aparat desa sebagai partisipan. Teknik analisis data menggunakan analisis statistik deskriptif dan regresi berganda. Hasil penelitian menunjukkan sumber daya aparatur, sistem pengendalian internal, dan aksesibilitas laporan keuangan berpengaruh positif terhadap akuntabilitas alokasi dana desa. Secara keseluruhan tingkat akuntabilitas pengelolaan dana desa pada kedua kecamatan tersebut tetap terjaga dengan baik.

**Kata kunci:** Sumberdaya Aparatur, Sistem Pengendalian Internal, Aksesibilitas Laporan Keuangan, Akuntabilitas Dana Desa

## **ABSTRACT**

*Management of village funds transferred by the center must be presented in an accountable manner. To fulfill the preparation of good financial reports, competent personnel, adequate internal control systems, and accessibility of financial reports are required. This research was conducted in Bonang sub-district and Wedung sub-district, Demak regency, Central Java. Primary data research was carried out by distributing questionnaires and obtained as many as 134 village officials as participants. The data analysis technique used descriptive statistical analysis and multiple regression. The results showed that apparatus resources, internal control systems, and accessibility of financial reports had a positive effect on the accountability of village fund allocations. Overall, the level of accountability for the management of village funds in the two sub-districts is well maintained.*

**Keywords:** *Apparatus Resources, Internal Control System, Accessibility of Financial Statements, Accountability of Village Funds*