

## **INTISARI**

Penelitian ini dilakukan untuk menyelidiki determinan kinerja pengelolaan keuangan desa di Kecamatan Wadaslintang Kabupaten Wonosobo. Variabel independen dalam penelitian ini yaitu kapasitas aparatur desa, ketaatan regulasi, kualitas pengawasan Badan Permusyawaratan Desa (BPD), pemanfaatan teknologi informasi, komitmen aparatur desa, dan pendamping desa. Populasi dalam penelitian ini yaitu seluruh desa yang berada di Kecamatan Wadaslintang Kabupaten Wonosobo, dimana terdapat 16 desa.

Penelitian ini melibatkan semua populasi sebagai sampel. Pemilihan responden dalam penelitian ini diantaranya kepala desa, sekretaris desa, bendahara desa, semua kepala urusan dan semua kepala seksi dari masing-masing desa. Data dikumpulkan melalui kuesioner dan dianalisis dengan menggunakan analisis regresi linier berganda. Data penelitian dianalisis menggunakan program pengolahan data SPSS 19.0.

Hasil penelitian ini menunjukkan bahwa kapasitas aparatur desa, ketaatan regulasi, kualitas pengawasan BPD, pemanfaatan teknologi informasi, dan pendamping desa secara parsial maupun simultan berpengaruh positif terhadap kinerja pengelolaan keuangan desa. Sedangkan, komitmen aparatur desa tidak berpengaruh terhadap kinerja pengelolaan keuangan desa.

Kata kunci : Kapasitas Aparatur Desa, Kualitas Pengawasan Badan Permusyawaratan Desa (BPD), Pendamping Desa, dan Kinerja Pengelolaan Keuangan Desa

## **ABSTRACT**

*This study aims to investigate determinants of village financial management performance on district Wadaslintang in the regency of Wonosobo. The tested variables are village officers' capacity, regulatory compliance, supervision quality of Badan Permusyawaratan Desa (BPD), utilization of information technology, village officers' commitment, and village counselor. The population is all village within Wadaslintang district, Wonosobo, which consists of 16 villages in total.*

*This study involved all the population as the sample. Selected respondents are head of village, village secretary, village treasures, and village facilitators in every village. The data collected through questionnaires and analysed by using multiple linear analysis. The data in the study were tested using the software SPSS.19.*

*Based on the analysis that have been made the results are village officers' capacity, regulatory compliance, supervision quality of Badan Permusyawaratan Desa (BPD), utilization of information technology, and village counselor significantly influence toward village financial management performance. While, village officers' is not influence toward village financial management performance.*

*Keywords: Village Officers' Capacity, Supervision Quality of Badan Permusyawaratan Desa (BPD), Village Counselor, and Village Financial Management Performance*