

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh kapasitas aparatur desa, ketaatan regulasi, kualitas pengawasan badan permusyawaratan desa, pemanfaatan teknologi informasi, komitmen aparatur desa, dan pendamping desa terhadap kinerja pengelolaan keuangan desa (studi pada pemerintah desa Kabupaten Kulon Progo). Populasi pada penelitian ini adalah seluruh desa di Kabupaten Kulon Progo dan terdapat 30 desa sebagai sampel penelitian. Teknik pengambilan sampel yang digunakan adalah metode *total sampling*. Data penelitian diperoleh dari jawaban responden pada kuesioner dan dianalisis menggunakan metode analisis regresi linier berganda. Data penelitian diolah menggunakan program pengolahan data SPSS 15.0.

Hasil analisis menunjukkan bahwa kapasitas aparatur desa dan ketaatan regulasi berpengaruh positif signifikan pada kinerja pengelolaan keuangan desa. Kualitas pengawasan badan permusyawaratan desa, pemanfaatan teknologi informasi, komitmen aparatur desa, pendamping desa tidak berpengaruh pada kinerja pengelolaan keuangan desa.

Kata kunci: Kapasitas Aparatur Desa, Kualitas Pengawasan Badan Permusyawaratan Desa, Pendamping desa, dan Kinerja Pengelolaan Keuangan Desa.

Abstract

This study aims to analyze the effect of village officers' capacity, regulatory compliance, supervision quality of Badan Permusyawaratan Desa (BPD), utilization of information technology, village officers' commitment, and village counselor on village financial management performance (study on village government in Kulon Progo regency). The population is all villages within regency Kulon Progo, it has got 30 villages as the sample. Based on the total sampling method. The data collected through questionnaires and analyses by using multiple linear analysis. The data in the study were tested using the software SPSS 15.0.

The analysis showed that the village officers' capacity and regulatory compliance has significantly positive effect on village financial management performance. While, supervision quality of Badan Permusyawaratan Desa (BPD), utilization of information technology, village officers' commitment, and village counselor has no effect on village financial management performance.

Keywords: *Village officers' capacity, supervision quality of Badan Permusyawaratan Desa (BPD), village counselor, and village financial management performance.*