

ABSTRACT

Village fund management accountability is defined as the village government's obligation to the community regarding village fund management which includes planning, implementation, administration, reporting and accountability for village fund management. As a form of service to the community, the village government must maximize its role in managing village finances.

The purpose of this study was to determine the effect of the competence of village fund management apparatus, internal control systems, and the use of information technology on the accountability of village fund management in villages in Tasikmalaya Regency in 2022 simultaneously and partially.

The research method used is multiple linear regression using software version 25. This study uses primary data by utilizing research instruments in the form of a questionnaire. This research is descriptive and verification research. The population in this study is the village fund manager apartment in the village in Tasikmalaya Regency. Sampling technique used in this study is a non-probability sampling method with saturated sampling, namely all village heads, village secretaries, finance officers, and village heads or heads of villages in Tasikmalaya Regency.

The results showed that simultaneously, the competence of the village fund management apparatus, internal control system, and the use of information technology had a significant positive effect on the accountability of village fund management in villages in Tasikmalaya Regency in 2022. While partially, the competence of village fund management apparatus has a significant positive effect on the accountability of village fund management in villages in Tasikmalaya Regency in 2022, the internal control system has a significant positive effect on village fund management accountability in villages in Tasikmalaya Regency in 2022, and information technology has a significant effect towards positive impact on the accountability of village fund management in villages in Tasikmalaya Regency in 2022.

This research is expected to be a reference for researchers in similar fields. As well as being a reference in developing research. This research is still limited from the variables studied, it is expected to add other variables to examine their influence on the Accountability of Village Fund Management. The variables that are expected to be added in further research include community participation, village government organizational commitment, and clarity of budget targets. Thus, in further research, it can be seen more factors that affect Village Fund Management Accountability.

Keywords: *accountability, competence of village fund management apparatus, information technology, internal control system.*