

***THE EFFECT OF TRANSPARENCY AND ACCOUNTABILITY ON
VILLAGE FINANCIAL MANAGEMENT (Case Study of Balung District,
Jember Regency) Dessy Putri Andini, SE,MM***

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ABSTRACT

The main purpose of this research is to explain and analyze the influence of transparency and accountability on the management of village fund finances (Case Study of Balung Subdistrict, Jember Regency). This research uses a quantitative method. The data source in this study is primary data obtained from questionnaire responses from respondents. The population in this study is village officials in Balung Subdistrict, within the scope of 8 villages in Balung subdistrict, totaling 72 village officials. This research uses purposive sampling technique for sample selection. The village head, village secretary, village treasurer, planning, general administration and affairs, government section, welfare section, service section, and village deliberation body were chosen as samples because of the research objectives. Multiple linear regression is used as a test tool for hypotheses with the help of SPSS 23 application. The research shows that transparency and accountability have a significant influence on the management of village fund finances.

Keywords: Transparency, Accountability, Village Fund Financial Management