

***The Effect of Transparency and Accountability in Village Fund  
Management on Community Trust in Sogaan Village  
Pakuniran District Probolinggo Regency***

Oryza Ardhiarisca S.E., S.Si., M.ST.

**Ifny Nadyla Isfalana**

*Study Program Public Sector Accounting*

*Majoring of Business*

**ABSTRACT**

*This study aims to analyze the influence of transparency and accountability in village fund management on the level of public trust in Sogaan Village, Pakuniran District, Probolinggo Regency. Using a quantitative approach with a survey method, data were collected through questionnaires from 97 respondents selected using random sampling. The theoretical basis used included good governance, transparency, accountability, and public trust. Data were analyzed using classical assumption tests, multiple linear regression, and hypothesis testing. The results indicate that transparency and accountability each have a significant positive effect on public trust and simultaneously contribute 23.1% to the variation in public trust. It is recommended that relevant agencies strengthen the implementation of these two principles and encourage public participation. Further research should expand the scope of variables and employ mixed methods. This study is expected to contribute to village fund management and serve as a reference for subsequent research.*

**Keywords :** *Transparency, Accountability and Public Trust*