

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AKUNTABILITAS KEUANGAN DANA DESA DI KABUPATEN KEBUMEN

Title	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AKUNTABILITAS KEUANGAN DANA DESA DI KABUPATEN KEBUMEN
Author Order	2 of 3
Accreditation	5
Abstract	This study is entitled the analysis factors effect of the financial report, the accessibility of financial report, and the transparency of budget to the financial accountability of village fund in Kebumen regency. This study aimed to examine the effect of the financial report, the accessibility of financial report, and the transparency of budget to the financial accountability of village fund in Kebumen regency. The population in this study is villages in Kebumen regency. Purposive sampling technique used in this study as many as 82 villages. Data collection in this study using a questionnaire survey and interviews. The data were processed using multiple linear regression analysis. The results of this study indicate that the financial report, the accessibility of financial report, and the transparency of budget have a positive effect on the financial accountability of village fund in Kebumen regency. Hope this study can be applied in Kebumen regency to improve the financial accountability of village fund through improved the financial report, the accessibility of financial report, and the transparency of budget.
Publisher Name	Universitas Putera Batam
Publish Date	2020-08-12
Publish Year	2020
Doi	DOI: 10.33884/jimupb.v8i2.1971
Citation	
Source	JIM UPB (Jurnal Ilmiah Manajemen Universitas Putera Batam)
Source Issue	Vol 8 No 2 (2020): JIM UPB Volume 8 No.2 2020
Source Page	100-109
Url	http://ejournal.upbatam.ac.id/index.php/jim/article/view/1971/1201
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