

## ABSTRACT

*This study aims to analyze the influence of good corporate governance factors with the dimensions of transparency, accountability, participation, and apparatus capacity on the performance of village fund management in Gedangan District, Sidoarjo from the perception of village officials. Village officials who play a role in managing village funds, namely the Village Head, Village Secretary, Head of TU and General Affairs, Head of Finance, Head of Planning, Head of Welfare, Head of Government, and Head of Services. This type of research is quantitative research. The sample used in this study was obtained using a purposive sampling method based on predetermined criteria, obtained a population of 15 villages in Gedangan District, Sidoarjo with a total sample of 120 village officials. Data collection techniques used in the form of distributing questionnaires. The data analysis technique used is multiple linear regression analysis using SPSS 25 software. The results show that transparency affects the performance of village fund management, accountability affects the performance of village fund management, participation affects the performance of village fund management, the capacity of the apparatus affects the performance of fund management village, and transparency, accountability, participation and capacity of the apparatus simultaneously affect the performance of village fund management in Gedangan District, Sidoarjo.*

**Keywords :** Transparency, Accountability, Participation, Apparatus Capacity and Performance of Local Fund Management.

## **ABSTRAK**

Penelitian bertujuan untuk menganalisis pengaruh faktor good corporate governance dengan dimensi transparansi, akuntabilitas, partisipasi, dan kapasitas aparatur terhadap kinerja pengelolaan dana desa di Kecamatan Gedangan Sidoarjo dari persepsi aparatur desa. Aparatur desa yang berperan dalam pengelolaan dana desa, yaitu Kepala Desa, Sekretaris Desa, Kaur TU dan Umum, Kaur Keuangan, Kaur Perencanaan, Kasi Kesra, Kasi Pemerintahan, dan Kasi Pelayanan. Jenis penelitian ini adalah penelitian kuantitatif. Sampel yang digunakan dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling berdasarkan kriteria yang telah ditentukan sebelumnya, diperoleh populasi 15 desa di Kecamatan Gedangan Sidoarjo dengan jumlah sampel 120 aparatur desa. Teknik pengumpulan data yang digunakan berupa penyebaran kuesioner. Teknik analisis data yang digunakan yakni analisis regresi linear berganda menggunakan software SPSS 25. Hasil penelitian menunjukkan bahwa transparansi berpengaruh terhadap kinerja pengelolaan dana desa, akuntabilitas berpengaruh terhadap kinerja pengelolaan dana desa, kapasitas aparatur berpengaruh terhadap kinerja pengelolaan dana desa, dan transparansi, akuntabilitas, partisipasi dan kapasitas aparatur secara simultan berpengaruh terhadap kinerja pengelolaan dana desa di Kecamatan Gedangan Sidoarjo.

**Kata Kunci :** Transparansi, Akuntabilitas, Partisipasi, Kapasitas Aparatur dan Kinerja Pengelolaan Dana Desa.