

PENGARUH AKUNTABILITAS DAN TRANSPARANSI  
PENGELOLAAN ALOKASI DANA DESA TERHADAP  
KESEJAHTERAAN MASYARAKAT DI DESA JOGOSATRU  
KECAMATAN SUKODONO KABUPATEN SIDOARJO

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**ABSTRAK**

Penelitian ini dilakukan di Desa Jogosatru, Kecamatan Sukodono, dan Kabupaten Sidoarjo, untuk mengetahui akuntabilitas dan transparansi yang akan dikaji dampaknya terhadap tata kelola pemerintahan yang baik. Di peneiltian ini, menggunakan teknik sampel jenuh yang mempunyai populasi dan sampel sebanyak 94 responden. Pengumpulan data primer dipakai di penyelidikan ini. Memanfaatkan metodologi kuantitatif, teknik analisis data dipakai meliputi koefisien determinasi ( $R^2$ ), pengujian hipotesis, analisis regresi linier berganda, uji asumsi klasik, serta uji validitas dan reliabilitas. Hasil penelitian menunjukkan bahwa secara parsial variabel Akuntabilitas Pengelolaan Alokasi Dana Desa tidak berpengaruh terhadap Kesejahteraan Masyarakat dan variabel Transparansi Pengelolaan Alokasi Dana Desa berpengaruh signifikan terhadap Kesejahteraan Masyarakat. Dan secara parsial Akuntabilitas dan Transparansi Dalam Pengelolaan Alokasi Dana Desa berpengaruh terhadap kesejahteraan masyarakat.

**Kata kunci :** Akuntabilitas, Transparansi, Alokasi Dana Desa, Kesejahteraan Masyarakat

THE EFFECT OF ACCOUNTABILITY AND TRANSPARENCY  
IN MANAGEMENT OF VILLAGE FUND ALLOCATION ON  
COMMUNITY WELFARE IN JOGOSATRU VILLAGE,  
SUKODONO SUB-DISTRICT, SIDOARJO DISTRICT

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ABSTRACT

*This research was conducted in Jogosatru Village, Sukodono District, and Sidoarjo Regency, to determine accountability and transparency which will study its impact on good governance. In this research, using a saturated sample technique which has a population and sample of 94 respondents. Primary data collection was used in this investigation. Utilizing a quantitative methodology, data analysis techniques are used including the coefficient of determination ( $R^2$ ), hypothesis testing, multiple linear regression analysis, classical assumption test, and validity and reliability tests. The results showed that partially the variable Accountability for Management of Village Fund Allocations had no effect on Community Welfare and the Transparency variable for Management of Village Fund Allocations had a significant effect on Community Welfare. And partially Accountability and Transparency in Managing Village Fund Allocations affect the welfare of the community.*

**Keywords:** *Accountability, Transparency, Allocation of Village Funds, Community Welfare*