

## ABSTRAK

**MUH. ALAMSYAH PERDANA PUTRA, 2023. Pengaruh Pengelolaan Keuangan Alokasi Dana Desa Terhadap Pembangunan Desa Tabbinjai Kabupaten Gowa. Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh Pembimbing I Linda Arisanti Razak dan Pembimbing II Wa Ode Rayyani.**

Penelitian ini bertujuan untuk mengetahui pengaruh aparat desa dan partisipasi masyarakat desa terhadap pembangunan desa Tabbinjai Kabupaten Gowa. Jenis penelitian yang digunakan dalam penelitian adalah penelitian dengan pendekatan kuantitatif dengan menggunakan kuesioner. Subjek penelitian yaitu aparat desa di desa Tabbinjai Kabupaten Gowa beserta masyarakat desa Tabbinjai. Data yang digunakan merupakan data primer yaitu berupa hasil kuesioner dari responden. Responden dari penelitian sebanyak 120 responden. Teknik analisis yang digunakan adalah statistik deskriptif dan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa aparat desa dan partisipasi masyarakat desa berpengaruh positif dan signifikan terhadap pembangunan desa. Aparat desa berpengaruh karena adanya kemampuan yang dimiliki aparat desa dalam mengelola dana desa. Partisipasi masyarakat desa berpengaruh karena semakin tinggi partisipasi maka semakin meningkat pembangunan desa tersebut.

***Kata Kunci:*** Aparat Desa, Partisipasi Masyarakat Desa, Pembangunan Desa

## ABSTRACT

**MUH. ALAMSYAH PERDANA PUTRA, 2023. *The Influence of Financial Management Allocation of Village Funds on the Development of Tabbinjai Village, Gowa Regency. Thesis of the Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Supervisor I Linda Arisanti Razak and Advisor II Wa Ode Rayyani.***

*This study aims to determine the influence of village officials and village community participation on the development of the village of Tabbinjai, Gowa Regency. This type of research used in research is research with a quantitative approach using a questionnaire. The research subjects were village officials in the village of Tabbinjai, Gowa Regency and the people of Tabbinjai village. The data used is primary data in the form of questionnaire results from respondents. Respondents from the study were 120 respondents. The analysis technique used is descriptive statistics and multiple linear regression analysis. The results of the study show that village officials and village community participation have a positive and significant effect on village development. Village officials are influential because of the ability that village officials have in managing village funds. Village community participation is influential because the higher the participation, the more development of the village.*

**Keywords:** Village Officials, Village Community Participation, Village Development