

ABSTRAK

Azizatunisa, Pipit. 2026. Pengaruh Transparansi dan Akuntabilitas terhadap Pengelolaan Dana Kelurahan Melalui Partisipasi Masyarakat sebagai Variabel *Intervening* di Kelurahan Kedaleman Kota Cilegon.

Penelitian ini bertujuan untuk menganalisis pengaruh transparansi dan akuntabilitas terhadap pengelolaan dana kelurahan melalui partisipasi masyarakat sebagai variabel *intervening* di Kelurahan Kedaleman, Kota Cilegon. Populasi penelitian mencakup seluruh penduduk wilayah administratif Kelurahan Kedaleman sebanyak 10.845 jiwa. Pengambilan sampel dilakukan menggunakan teknik *purposive sampling*, sehingga diperoleh sebanyak 160 responden yang terdiri dari aparat kelurahan, pengurus RW/RT, Karang Taruna, dan masyarakat penerima manfaat program. Pengumpulan data dilakukan melalui kuesioner terstruktur dari 22 Juli hingga 10 Agustus 2026, dengan metode analisis *Structural Equation Modeling* berbasis *Partial Least Squares* (PLS-SEM) menggunakan SmartPLS 3.0.

Hasil analisis *structural model* menunjukkan bahwa seluruh hipotesis penelitian diterima secara signifikan. Transparansi dan akuntabilitas terbukti berpengaruh positif serta signifikan terhadap partisipasi masyarakat maupun langsung terhadap pengelolaan dana kelurahan. Selain itu, partisipasi masyarakat berpengaruh positif signifikan terhadap pengelolaan dana kelurahan serta terbukti menjadi variabel mediator dengan sifat mediasi parsial komplementer. Adapun nilai koefisien determinasi (*R-square*) variabel pengelolaan dana kelurahan mencapai 0,903 atau 90,3%, yang tergolong sangat kuat.

Penelitian ini menyimpulkan bahwa penguatan akuntabilitas dan transparansi yang disertai penyediaan ruang partisipasi publik secara nyata merupakan kunci utama terwujudnya tata kelola keuangan kelurahan yang efektif, tertib, dan berdaya guna.

Kata Kunci: Transparansi, Akuntabilitas, Partisipasi Masyarakat, Pengelolaan Dana Kelurahan, PLS-SEM

ABSTRACT

Azizatunisa, Pipit. 2026. *The Effect of Transparency and Accountability on the Management of Village Fund at the Urban Village Level through Community Participation as an Intervening Variable in Kedaleman Urban Village, Cilegon City.*

This study aims to analyze the effect of transparency and accountability on the management of village funds at the urban village level through community participation as an intervening variable in Kedaleman Urban Village, Cilegon City. The population of this study comprised all residents within the administrative area of Kedaleman Urban Village, totaling 10,845 people. The sample was selected using a purposive sampling technique, resulting in 160 respondents consisting of urban village officials, RW/RT administrators, members of Karang Taruna, and beneficiaries of the programs. Data were collected through a structured questionnaire from July 22 to August 10, 2026. The data were analyzed using Structural Equation Modeling based on Partial Least Squares (PLS-SEM) with SmartPLS 3.0.

The results of the structural model analysis indicate that all research hypotheses were accepted and found to be statistically significant. Transparency and accountability were found to have positive and significant effects on community participation as well as direct positive and significant effects on the management of village funds at the urban village level. Furthermore, community participation was found to have a positive and significant effect on the management of village funds at the urban village level and was proven to function as a mediator with a complementary partial mediation effect. The coefficient of determination (R-square) for the management of village funds at the urban village level was 0.903, indicating that 90.3% of its variance could be explained by the variables in the research model, which represents a very strong level of explanatory power.

This study concludes that strengthening accountability and transparency, accompanied by the provision of meaningful opportunities for public participation, is a key factor in realizing effective, orderly, and beneficial financial governance at the urban village level.

Keywords: *Transparency, Accountability, Community Participation, Urban Village Fund Management, PLS-SEM.*