

ABSTRACT

Village financial management is the whole activity which includes planning, implementation, administration, reporting, and accountability of village finances. The amount of the village budget given by the government is expected to be able to realize the equitable development of villages, but besides the amount of village funds provided, in its implementation it often causes problems so that the distribution of village development will not be carried out properly and can lead to irregularities.

This study aims to determine the effect of transparency, accountability and participation on village financial management in the Village Government in Cianjur sub-district in 2019 both simultaneously and partially.

The method used in this study uses multiple linear regression techniques. This research belongs to the type of descriptive research and causality. The population in this study is the Village Government of Cianjur sub-district. The sampling technique uses saturated sampling, which is all Village Government officials in Cianjur sub-district.

The results showed that simultaneous transparency, accountability and participation has a significant effect on village financial management at Village Government of Cianjur sub-district in 2019. Partially, transparency has no effect on village financial management at Village Government of Cianjur sub-district in 2019, while accountability has a significant positive effect on village financial at Village Government of Cianjur sub-district in 2019 and participation has a significant effect on the positive direction of village financial management at Village Government of Cianjur sub-district in 2019

Based on these results, it is recommended that the Cianjur Village Government can improve information access services regarding the responsibility of the village government to the community and collaborate with the mass media and with non-governmental organizations related to village financial management information.

Keywords: *Transparency, accountability, participation and village financial management*