

PENGARUH KOMPETENSI APARATUR DESA, MORALITAS INDIVIDU, BUDAYA ORGANISASI, DAN SISTEM PENGENDALIAN INTERNAL TERHADAP PENCEGAHAN KECURANGAN DALAM PENGELOLAAN KEUANGAN DESA

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INTISARI

Pencegahan kecurangan dalam pengelolaan keuangan desa sangat penting untuk dilakukan dalam pemerintahan desa agar tujuan yang telah dicanangkan pemerintah dapat tercapai. Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi aparatur desa, moralitas individu, budaya organisasi, dan sistem pengendalian internal terhadap pencegahan kecurangan dalam pengelolaan keuangan desa. Penelitian ini dilakukan di Kalurahan Tamantirto, Kecamatan Kasihan, Kabupaten Bantul dengan jumlah 38 responden. Metode penelitian yang digunakan yaitu kuantitatif deskriptif dan penentuan sampelnya menggunakan sensus atau total sampling. Teknik pengumpulan data dalam penelitian ini menggunakan kuesioner. Adapun hasil dari penelitian ini yaitu kompetensi aparatur desa, moralitas individu, dan budaya organisasi tidak berpengaruh terhadap pencegahan kecurangan dalam pengelolaan keuangan desa. Sedangkan sistem pengendalian internal berpengaruh positif terhadap pencegahan kecurangan dalam pengelolaan keuangan desa. Sementara itu kompetensi aparatur desa, moralitas individu, budaya organisasi, dan sistem pengendalian internal secara simultan berpengaruh positif terhadap pencegahan kecurangan dalam pengelolaan keuangan desa.

Kata Kunci: *Kompetensi Aparatur Desa; Moralitas Individu; Budaya Organisasi; Sistem Pengendalian Internal; Pencegahan Kecurangan.*

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**THE EFFECT OF VILLAGE APPARATUS COMPETENCE, INDIVIDUAL
MORALITY, ORGANIZATIONAL CULTURE, AND INTERNAL CONTROL
SYSTEM ON FRAUD PREVENTION IN VILLAGE FINANCIAL
MANAGEMENT**

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ABSTRACT

Prevention of fraud in village financial management is very important to be carried out in the village government so that the goals that have been launched by the government can be achieved. This study aims to determine the effect of village apparatus competence, individual morality, organizational culture, and internal control system on fraud prevention in village financial management. This research was conducted in Tamantirto Village, Kasihan District, Bantul Regency with 38 respondents. The research method used is descriptive quantitative and the sample determination uses census or total sampling. The data collection technique in this study used a questionnaire. The results of this study are the competence of village apparatus, individual morality, and organizational culture have no effect on preventing fraud in village financial management. Meanwhile, the internal control system affects the prevention of fraud in village financial management. Meanwhile, the competence of village apparatus, individual morality, organizational culture, and internal control system simultaneously affect the prevention of fraud in village financial management.

Keywords: Village Apparatus Competence; Individual Morality; Organizational Culture; Internal Control System; Fraud Prevention.

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