

ABSTRAK

Skripsi dengan judul “Pengaruh Pengendalian Internal, Komitmen Organisasi, dan Penerapan Prinsip Good Governance dalam Pengelolaan Dana Desa guna Upaya Pencegahan *Fraud* di Desa Gendingan Kecamatan Kedungwaru Kabupaten Tulungagung” ini ditulis oleh Dzulfikar Khusnu Ghina, NIM. 126403203221, Pembimbing Firda Zulfa Fahrhani, M.Sy.

Latar belakang penelitian ini adalah besarnya jumlah anggaran dana yang digelontorkan pemerintah pusat ke dalam pemerintahan daerah melalui dana desa yang terbilang tidak sedikit, dan mengalami pertumbuhan hampir setiap tahunnya. Dilihat dari penambahan anggaran dana desa ini besar kemungkinan untuk terjadinya tindakan kecurangan (*fraud*) oleh oknum tertentu jika tidak adanya pengawasan terkait pengalokasian dan penggunaan anggaran tersebut. Penerapan pengendalian internal, besarnya komitmen dan diterapkannya prinsip *good governance* kedalam pengelolaan dana desa sangat penting agar hal tersebut dapat menjadi tindakan pencegahan kecurangan.

Penelitian ini bertujuan untuk meneliti; (1) Pengaruh pengendalian internal terhadap upaya pencegahan *fraud* dalam pengelolaan dana desa Gendingan; (2) Pengaruh komitmen organisasi terhadap upaya pencegahan *fraud* dalam pengelolaan dana desa Gendingan; (3) Pengaruh penerapan prinsip *good governance* terhadap upaya pencegahan *fraud* dalam pengelolaan dana desa Gendingan; dan (4) Pengaruh pengendalian internal, komitmen organisasi, penerapan prinsip *good governance* terhadap upaya pencegahan *fraud* dalam pengelolaan dana desa Gendingan.

Metode penelitian yang digunakan metode pendekatan kuantitatif dengan jenis penelitian asosiatif. Populasi dan sampel yang digunakan seluruh perangkat desa dan Lembaga Kemasyarakatan Desa (LKD). Metode pengumpulan data dengan penyebaran kuesioner. Analisis data menggunakan SPSS versi 27.

Hasil penelitian menunjukkan bahwa secara parsial; (1) Pengendalian internal berpengaruh positif dan signifikan terhadap upaya pencegahan *fraud*; (2) Komitmen organisasi tidak berpengaruh signifikan terhadap upaya pencegahan *fraud*; (3) Penerapan prinsip *good governance* berpengaruh positif dan signifikan terhadap upaya pencegahan *fraud*. Secara simultan; dan (4) Pengendalian internal, komitmen organisasi, dan penerapan prinsip *good governance* berpengaruh positif dan signifikan terhadap upaya pencegahan *fraud*.

Kata Kunci: Dana Desa, *Good Governance*, Kecurangan, Komitmen Organisasi, Pengendalian Internal

ABSTRACT

The thesis with the title "The Influence of Internal Control, Organizational Commitment, and the Application of Good Governance Principles in the Management of Village Funds to Prevent Fraud in Gendingan Village, Kedungwaru District, Tulungagung Regency" was written by Dzulfikar Khusnu Ghina, NIM. 126403203221, Supervisor Firda Zulfa Fahriani, M.Sy.

The background to this research is the large amount of budget funds disbursed by the central government into regional governments through village funds, which is quite large, and increases almost every year. Judging from the increase in the village fund budget, there is a high possibility of fraud by certain individuals if there is no supervision regarding the allocation and use of the budget. The implementation of internal control, the level of commitment and the implementation of good governance principles in the management of village funds are very important so that this can be an action to prevent fraud.

This aims of this research to examine; (1) The influence of internal control on fraud prevention efforts in managing Gendingan village funds; (2) The influence of organizational commitment on fraud prevention efforts in managing Gendingan village funds; (3) The influence of implementing the good principle governance on efforts to prevent fraud in managing funds in Gendingan village; and (4) The influence of internal control, organizational commitment, application of good governance principles on efforts to prevent fraud in managing funds in Gendingan village.

The research method used is a quantitative approach with associative research types. The population and samples used were all village and social institution. Data collection method by distributing questionnaires. Data analysis used SPSS version 27.

The research results show that partially; (1) Internal control has a positive and significant effect on fraud prevention efforts; (2) Organizational commitment has no significant effect on fraud prevention efforts; (3) The application of good governance principles has a positive and significant effect on fraud prevention efforts. Simultaneously; and (4) Internal control, organizational commitment, and the application of good governance principles have a positive and significant effect on fraud prevention efforts.

Keywords: *Fraud , Good Governance, Internal Control, Organizational Commitment, Village Funds*