

ABSTRAK

Skripsi dengan judul “Pengaruh Pengendalian Internal, Kompetensi Aparatur Pemerintah, Komitmen Organisasi, dan *Good Governance* terhadap Pencegahan *Fraud* Dana Desa Jengglungharjo Kecamatan Tanggunggunung Kabupaten Tulungagung” ini ditulis oleh Septia Dhewi Rofika, NIM. 126403213110, Pembimbing Firda Zulfa Fahriani, M.Sy.

Kata Kunci: Pengendalian Internal, Kompetensi Aparatur Pemerintah, Komitmen Organisasi, *Good Governance*, Pencegahan *Fraud* Dana Desa.

Penelitian ini dilatarbelakangi oleh besarnya jumlah anggaran dana yang digelontorkan pemerintah pusat ke dalam pemerintahan daerah melalui dana desa yang terbilang tidak sedikit, dan mengalami pertambahan hampir disetiap tahunnya. Dilihat dari petambahan 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, kuatnya kompetensi aparatur pemerintah, besarnya komitmen dan diterapkannya *good governance* kedalam pengelolaan dana desa sangat penting agar hal tersebut dapat menjadi tindakan pencegahan kecurangan.

Tujuan penelitian ini diharapkan mampu memberi sumbangsih keilmuan tentang (1) Pengaruh pengendalian internal, kompetensi aparatur pemerintah, komitmen organisasi, dan penerapan *good governance* terhadap pencegahan *fraud* dalam pengelolaan dana Desa Jengglungharjo (2) Pengaruh pengendalian internal terhadap pencegahan *fraud* dalam pengelolaan dana Desa Jengglungharjo (3) Pengaruh kompetensi aparatur pemerintah terhadap pencegahan *fraud* dalam pengelolaan dana Desa Jengglungharjo (4) Pengaruh komitmen organisasi pemerintah terhadap pencegahan *fraud* dalam pengelolaan dana Desa Jengglungharjo (5) Pengaruh penerapan *good governance* terhadap pencegahan *fraud* dalam pengelolaan dana Desa Jengglungharjo.

Metode penelitian yang digunakan metode pendekatan kuantitatif dengan jenis penelitian asosiatif. Populasi dan sampel yang digunakan seluruh perangkat desa dan Lembaga Kemasyarakatan Desa. Metode pengumpulan data dengan penyebaran kuesioner. Analisis data menggunakan SPSS versi 25.

Hasil penelitian menunjukan bahwa secara simultan; (1) Pengendalian internal, kompetensi aparatur pemerintah, komitmen organisasi, penerapan *good governance* berpengaruh positif dan signifikan terhadap pencegahan *fraud*. Secara parsial (2) Pengendalian internal berpengaruh positif dan signifikan terhadap pencegahan *fraud* (3) Kompetensi aparatur pemerintah tidak berpengaruh dan signifikan terhadap pencegahan *fraud* (4) Komitmen organisasi berpengaruh positif dan signifikan terhadap pencegahan *fraud* (5) Penerapan *good governance* berpengaruh positif dan signifikan terhadap pencegahan *fraud*.

ABSTRACT

The thesis with the title "The Influence of Internal Control, Competence of Government Apparatus, Organizational Commitment, and Good Governance on the Prevention of Fund Fraud in Jengglungharjo Village, Tanggunggunung District, Tulungagung Regency" was written by Septia Dhewi Rofika, NIM. 126403213110, Supervisor Firda Zulfa Fahriani, M.Sy.

Keywords: Internal Control, Competence of Government Apparatus, Organizational Commitment, Good Governance, Prevention of Village Fund Fraud.

This research is motivated by the large amount of budget that the central government disburses into local governments through village funds which is quite small, and has increased almost every year. Judging from the addition of the village fund budget, it is likely that fraud will occur by certain individuals if there is no supervision related to the allocation and use of the budget. The implementation of internal control, strong competence of government apparatus, large commitment and the implementation of good governance in the management of village funds are very important so that it can be a preventive measure for fraud.

The purpose of this research is expected to be able to contribute to the science of (1) The influence of internal control, competence of government apparatus, organizational commitment, and the implementation of good governance on fraud prevention in the management of Jengglungharjo Village funds (2) The effect of internal control on fraud prevention in the management of Jengglungharjo Village funds (3) The influence of government apparatus competence on prevention fraud in the management of funds in Jengglungharjo Village (4) The effect of government organization's commitment to fraud prevention in the management of Jengglungharjo Village funds (5) The effect of the implementation of good governance on fraud prevention in the management of Jengglungharjo Village funds.

The research method used is a quantitative approach method with an associative research type. Population and samples used by all village apparatus and Village Community Institutions. Data collection method with questionnaire distribution. Data analysis using SPSS version 25.

The results of the study show that simultaneously; (1) Internal control, competence of government apparatus, organizational commitment, and implementation of good governance have a positive and significant effect on fraud prevention. Partially: (2) Internal control has a positive and significant effect on fraud prevention, (3) The competence of government officials has no and significant effect on fraud prevention, (4) Organizational commitment has a positive and significant effect on fraud prevention, (5) The implementation of good governance has a positive and significant effect on fraud prevention.