

ABSTRACT

Determinants of fraud prevention in the allocation of village funds in Gunung Megang sub-district, Muara Enim Regency

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This research aims to determine the effect of village apparatus competence, apparatus morality, internal control systems, and organizational culture on the prevention of fraud in village fund management in Gunung Megang District, Muara Enim Regency, which consists of 13 villages in 2025. The sampling technique used in this study is saturated sampling. This study uses primary data collected through questionnaires, and the data is analyzed using multiple linear regression analysis with the aid of Statistical Product and Service Solutions (SPSS) software version 26. The results of this study indicate that, partially, village apparatus competence and internal control systems have a negative and significant effect on the prevention of fraud in village fund management. The variables of apparatus morality and organizational culture have a positive and significant effect on the prevention of fraud in village fund management. Simultaneously shows that the variables of village apparatus competency, apparatus morality, internal control systems, and organizational culture collectively have a positive and significant effect on the prevention of fraud in village fund management by 69.9%.

Keywords: *Prevention of village fund management fraud, the competence of village apparatus, the morality of the apparatus, internal control systems, and organizational culture.*

ABSTRAK

Determinan Pencegahan Kecurangan Dalam Alokasi Dana Desa di Kecamatan Gunung Megang Kabupaten Muara Enim

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Penelitian ini memiliki tujuan untuk mengetahui pengaruh kompetensi aparatur desa, moralitas aparatur, sistem pengendalian internal, dan budaya organisasi terhadap pencegahan *fraud* pengelolaan dana desa di Kecamatan Gunung Megang Kabupaten Muara Enim yang terdiri dari 13 desa pada tahun 2025. Teknik Penarikan sampel yang ada pada penelitian ini adalah sampling jenuh. Penelitian ini menggunakan data primer melalui teknik pengumpulan data menggunakan kuesioner, data dianalisis menggunakan teknik analisis regresi linier berganda dengan bantuan perangkat lunak Statistical Product and Service Solutions (SPSS) dengan versi 26. Hasil penelitian ini menunjukkan bahwa secara parsial kompetensi aparatur desa dan sistem pengendalian internal memiliki pengaruh negatif dan signifikan terhadap pencegahan *fraud* pengelolaan dana desa. Variabel moralitas aparatur dan budaya organisasi memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud* pengelolaan dana desa. Secara simultan menunjukkan bahwa variabel kompetensi aparatur desa, moralitas aparatur, sistem pengendalian internal dan budaya organisasi secara bersama-sama memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud* pengelolaan dana desa sebesar 69,9 %.

Kata kunci: Pencegahan *fraud* pengelolaan dana desa, kompetensi aparatur desa, moralitas aparatur, sistem pengendalian internal, dan budaya organisasi.