

ABSTRAK

DETERMINAN PENCEGAHAN *FRAUD* PENGELOLAAN DANA DESA DI KECAMATAN TELUK GELAM KABUPATEN OGAN KOMERING ILIR

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Penelitian ini memiliki tujuan untuk mengetahui pengaruh kompetensi aparatur desa, sistem pengendalian internal, budaya organisasi dan moralitas aparatur terhadap pencegahan *fraud* pengelolaan dana desa di Kecamatan Teluk Gelam Kabupaten Ogan Komering Ilir yang terdiri dari 14 desa pada tahun 2024. Teknik penarikan sampel yang ada pada penelitian ini adalah sampling jenuh. Penelitian ini menggunakan data primer melalui teknik pengumpulan data menggunakan kuesioner, data dianalisis dengan menggunakan teknik analisis regresi linear berganda dengan bantuan perangkat lunak *Statistical Product and Service Solutions (SPSS)* dengan versi 26. Hasil penelitian menunjukkan bahwa secara parsial kompetensi aparatur desa, sistem pengendalian internal, dan budaya organisasi memiliki pengaruh positif terhadap pencegahan *fraud* pengelolaan dana desa. Sedangkan, variabel moralitas aparatur tidak memiliki pengaruh terhadap pencegahan *fraud* pengelolaan dana desa. Secara simultan menunjukkan bahwa variabel kompetensi aparatur desa, sistem pengendalian internal, budaya organisasi, dan moralitas aparatur secara bersama-sama memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud* pengelolaan dana desa sebesar 78,1%.

Kata kunci: Pencegahan *Fraud* Pengelolaan Dana Desa, Kompetensi Aparatur Desa, Sistem Pengendalian Internal, Budaya Organisasi, Moralitas Aparatur

ABSTRACT

Determinants of Fraud Prevention in Village Fund Management in Teluk Gelam District, Ogan Komering Ilir Regency

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This research aims to determine the influence of village apparatus competency, internal control system, organizational culture and apparatus morality on preventing fraud in managing village funds in Teluk Gelam District, Ogan Komering Ilir Regency, which consists of 14 villages in 2024. The sampling technique used in the research this is saturated sampling. This research uses primary data through data collection techniques using questionnaires, data is analyzed using multiple linear regression analysis techniques with the help of Statistical Product and Service Solutions (SPSS) software with version 26. The results of the study show that partially the competence of village officials, the internal control system, and organizational culture have a positive influence on preventing fraud in village fund management. Meanwhile, the apparatus morality variable has no influence on preventing fraud in village fund management. Simultaneously, it shows that the variables of village apparatus competence, internal control system, organizational culture, and apparatus morality together have a positive and significant influence on preventing fraud in managing village funds by 78.1%.

Keywords: *Prevention of Fraud in Village Fund Management, Village Apparatus Competence, Internal Control System, Organizational Culture, Apparatus Morality*