

## ABSTRAK

### Determinan Tindak Pencegahan *Fraud* Pengelolaan Dana Desa di Kecamatan Penukal Utara Kabupaten Penukal Abab Lematang Ilir

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Penelitian ini bertujuan untuk mengetahui Determinan Tindak Pencegahan *Fraud* Pengelolaan Dana Desa di Kecamatan Penukal Utara Kabupaten Penukal Abab Lematang Ilir. Populasi dalam penelitian ini adalah 13 desa di Kecamatan Penukal Utara Kabupaten Penukal Abab Lematang Ilir (menggunakan sampel jenuh). Teknik pengumpulan data menggunakan kuesioner dengan responden Perangkat desa terdiri dari PKPKD (pemegang kekuasaan pengelolaan keuangan desa) adalah kepala desa, sedangkan PPKD (pelaksana pengelolaan keuangan desa) adalah sekretaris desa, bendahara desa, kaur tata usaha dan umum, kaur perencanaan, kasi pemerintahan, kasi kesejahteraan dan kasi pelayanan. Data dianalisis dengan teknik regresi linier berganda menggunakan SPSS versi 25. Berdasarkan hasil penelitian diketahui bahwa kompetensi aparatur desa, sistem pengendalian internal, *whistleblowing system* dan komitmen organisasi secara parsial dan simultan berpengaruh positif dan signifikan terhadap pencegahan *fraud* pengelolaan dana desa. Nilai *Adjusted R Square* sebesar 0,371 yang berarti kompetensi aparatur desa, sistem pengendalian internal, *whistleblowing system* dan komitmen organisasi berpengaruh berpengaruh sebesar 37,1% terhadap pencegahan *fraud* pengelolaan dana desa.

**Kata kunci :** Pencegahan *Fraud* Pengelolaan Dana Desa , kompetensi Aparatur Desa, Sistem Pengendalian Internal, *Whistleblowing System* , Komitmen Organisasi,

## **ABSTRACT**

### ***Determinants of Fraud Prevention in Village Fund Management in Penukal Utara District, Penukal Abab Lematang Ilir Regency***

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*This study aims to determine the Determinants of Fraud Prevention in Village Fund Management in North Penukal District, Penukal Abab Lematang Ilir Regency. The population in this study were 13 villages in North Penukal District, Penukal Abab Lematang Ilir Regency (using saturated samples). Data collection techniques using questionnaires with respondents Village officials consist of PKPKD (village financial management power holder) is the village head, while PPKD (village financial management executor) is the village secretary, village treasurer, administrative and general head, planning head, government head, welfare head and service head. Based on the results of the study, it is known that the competence of village officials, internal control system, whistleblowing system and organizational commitment partially and simultaneously have a positive and significant effect on preventing fraud in village fund management. The Adjusted R Square value is 0.371, which means that the competence of village officials, internal control systems, whistleblowing systems and organizational commitment have an effect of 37.1% on preventing fraud in village fund management.*

**Keywords** : *Village Fund Management Fraud Prevention, Village Apparatus competence, Internal Control System, Whistleblowing System, Organizational Commitment.*