

ABSTRACT

The Influence of Apparatus Competence, Accountability, Internal Control System, and Religiosity on Fraud Prevention in Village Fund Management in Rambutan District, Banyuasin Regency

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This study aims to examine the effect of village officials' competence, accountability, internal control systems, and religiosity on fraud prevention in village fund management in Rambutan District, Banyuasin Regency. This study employed a quantitative approach, with data collected through a questionnaire survey. The population and sample consisted of 19 villages in Rambutan District, involving 95 respondents comprising village heads, village secretaries, village treasurers, heads of planning affairs, and chairpersons of the Village Consultative Body (BPD) from each village. The data were analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with SmartPLS version 4 software. The results indicate that village officials' competence, accountability, internal control systems, and religiosity have a positive and significant effect on fraud prevention in village fund management. These findings suggest that improving the competence of village officials, strengthening accountability, enhancing internal control systems, and fostering religiosity are important factors in increasing the effectiveness of fraud prevention in village fund management.

Keywords : *Apparatus Competence, Accountability, Internal Control System, Religiosity, Fraud Prevention.*

ABSTRAK

Pengaruh Kompetensi Aparatur, Akuntabilitas, Sistem Pengendalian Internal, Religiusitas Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa Di Kecamatan Rambutan Kabupaten Banyuasin

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Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi aparatur, akuntabilitas, sistem pengendalian internal, dan religiusitas terhadap pencegahan fraud pengelolaan dana desa di Kecamatan Rambutan, Kabupaten Banyuasin. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik pengumpulan data melalui penyebaran kuesioner. Populasi dan sampel penelitian meliputi 19 desa di Kecamatan Rambutan dengan responden sebanyak 95 orang yang terdiri atas kepala desa, sekretaris desa, bendahara desa, kepala urusan perencanaan, dan ketua Badan Permusyawaratan Desa (BPD) dari masing-masing desa. Data dianalisis menggunakan metode Partial Least Square–Structural Equation Modeling (PLS-SEM) menggunakan perangkat lunak SmartPLS versi 4. Hasil penelitian menunjukkan bahwa kompetensi aparatur, akuntabilitas, sistem pengendalian internal, dan religiusitas berpengaruh positif dan signifikan terhadap pencegahan fraud pengelolaan dana desa. Temuan ini menunjukkan bahwa peningkatan kompetensi aparatur, penerapan akuntabilitas, penguatan sistem pengendalian internal, dan penanaman nilai-nilai religiusitas merupakan faktor penting dalam meningkatkan efektivitas pencegahan fraud dalam pengelolaan dana desa

Kata kunci : Kompetensi Aparatur, Akuntabilitas, Sistem Pengendalian Internal, Religiusitas, Pencegahan *Fraud*