

ABSTRACT

Tarida Evelina Sormin, NIM 7193520034 "The Influence of Village Apparatus Competence, Internal Control Systems, Organizational Commitment, and Accountability on Fraud Prevention in Village Fund Management (Empirical Study in Pangaribuan District Village)". Department of Accounting, Faculty of Economics, Medan State University in 2023.

In this study, it discusses the phenomenon of fraud, which involves many village government officials. The occurrence of fraud has a very negative impact on the economic and social sectors. Therefore fraud prevention is necessary to avoid state losses. The purpose of this study was to determine the effect of village apparatus competence on preventing village fund management fraud, the influence of the internal control system on village fund management fraud prevention, the effect of organizational commitment on village fund management fraud prevention, the effect of accountability on village fund management fraud prevention.

The population in this study includes villages in Pangaribuan District. There were 78 respondents to the study consisting of the Village Head, Village Secretary and Village Treasurer. Data collection in this study was taken using a questionnaire that was distributed directly to the respondents. The method used in sampling is the convenience sampling method. Test the validity of the data using Product Moment Correlation and test reliability using Cronbach Alpha. All questions are declared valid and reliable. Data analysis techniques in this study used multiple regression and hypothesis testing (T test and F test).

The results showed that the competency variables of the village apparatus and the internal control system variables partially had no effect on the prevention of village fund management fraud, the organizational commitment variable and the accountability variable partially had an effect on the prevention of village fund management fraud. The results of the study simultaneously show that village apparatus competence, internal control systems, organizational commitment and accountability jointly influence the prevention of village fund management fraud.

Keywords: Village Apparatus Competence, Internal Control System, Organizational Commitment, Accountability and Fraud Prevention.

ABSTRAK

Tarida Evelina Sormin, NIM 7193520034 “Pengaruh Kompetensi Aparatur Desa, Sistem Pengendalian Internal, Komitmen Organisasi, dan Akuntabilitas Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa (Studi Empiris Di Desa Kecamatan Pangaribuan)”. Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Medan Tahun 2023.

Pada penelitian ini membahas tentang fenomena terjadinya *fraud* yang banyak melibatkan para Aparatur Pemerintahan Desa. Terjadinya *fraud* sangat berdampak negatif di sektor ekonomi dan sosial. Oleh karena itu pencegahan *fraud* sangat diperlukan untuk menghindari kerugian Negara. Tujuan penelitian ini adalah untuk mengetahui pengaruh kompetensi aparatur desa terhadap pencegahan *fraud* pengelolaan dana desa, pengaruh sistem pengendalian internal terhadap pencegahan *fraud* pengelolaan dana desa, pengaruh komitmen organisasi terhadap pencegahan *fraud* pengelolaan dana desa, pengaruh akuntabilitas terhadap pencegahan *fraud* pengelolaan dana desa.

Populasi dalam penelitian ini yaitu mencakup desa-desa yang berada di Kecamatan Pangaribuan. Responden penelitian berjumlah 78 orang yang terdiri dari Kepala Desa, Sekretaris Desa dan Bendahara Desa. Pengumpulan data dalam penelitian ini diambil dengan menggunakan kuesioner yang disebar secara langsung kepada responden. Metode yang digunakan dalam pengambilan sampel yaitu metode *convenience sampling*. Uji validitas data menggunakan Korelasi Product Moment dan Uji reliabilitas menggunakan Cronbach Alpha. Seluruh pertanyaan dinyatakan valid dan reliabel. Teknik analisis data dalam penelitian ini menggunakan regresi berganda serta uji hipotesis (Uji T dan Uji F).

Hasil penelitian memperlihatkan bahwa variabel kompetensi aparatur desa dan variabel sistem pengendalian internal secara parsial tidak berpengaruh terhadap pencegahan *fraud* pengelolaan dana desa, variabel komitmen organisasi dan variabel akuntabilitas secara parsial berpengaruh terhadap pencegahan *fraud* pengelolaan dana desa. Hasil penelitian secara simultan menunjukkan bahwa kompetensi aparatur desa, sistem pengendalian internal, komitmen organisasi dan akuntabilitas secara bersama-sama berpengaruh terhadap pencegahan *fraud* pengelolaan dana desa.

Kata Kunci: Kompetensi Aparatur Desa, Sistem Pengendalian Internal, Komitmen Organisasi, Akuntabilitas dan Pencegahan *Fraud*.