

ABSTRACT

Naomi Elisa Purba, NIM 7193520014. "The Influence of Competence, Internal Control System, Morality of Officials on Fraud Prevention in Village Financial Management (Empirical Study of Tanjung Morawa District)". Accounting Study Program Thesis, Faculty of Economics, Medan State University 2023.

The problem in this research is Fraud Prevention in Village Financial Management. This was seen when irregularities were discovered that were still occurring in several villages. The aim of this research is to determine the influence of competence, internal control systems and apparatus morality on fraud prevention in village financial management (empirical study in Tanjung Morawa sub-district). The population in this study were 25 villages in Tanjung Morawa District, Deli Serdang Regency. The data analysis techniques in this research are descriptive statistical analysis, data validity testing, hypothesis testing.

The conclusion of this research shows that the results of competency regression have an influence on fraud prevention in village financial management, which means that the education level and standards of village officials are adequate and competent so they can prevent fraud. The internal control system has an effect on preventing fraud in village financial management, which means that the existence of financial supervision in the village has successfully carried out its duties to supervise village financial management. The morality of the apparatus has no effect on preventing fraud in managing village finances, which means that the morale of the apparatus is still unable to strengthen itself to prevent acts of fraud in managing village finances.

Keywords: Competence, Internal Control System, Official Morality, and Fraud Prevention.

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ABSTRAK

Naomi Elisa Purba, NIM 7193520014. “Pengaruh Kompetensi, Sistem Pengendalian Internal, Moralitas Aparatur Terhadap Pencegahan Fraud Dalam Pengelolaan Keuangan Desa (Studi Empiris Se-Kecamatan Tanjung Morawa)”. Skripsi Program Studi Akuntansi, Fakultas Ekonomi, Univeritas Negeri Medan 2023.

Permasalahan pada penelitian ini adalah Pencegahan Fraud Dalam Pengelolaan Keuangan Desa. Hal ini terlihat saat ditemukan adanya penyimpangan yang masih terjadi di beberapa desa. Tujuan penelitian ini adalah untuk mengetahui pengaruh kompetensi, sistem pengendalian internal dan moralitas aparatur terhadap pencegahan fraud dalam pengelolaan keuangan desa (studi empiris se-kecamatan tanjung morawa). Populasi pada penelitian ini adalah 25 Desa yang ada di Kecamatan Tanjung Morawa, Kabupaten Deli Serdang. Teknik analisis data pada penelitian ini yaitu analisis statistik deskriptif, uji validitas data, uji hipotesis.

Kesimpulan dari penelitian ini menunjukkan hasil regresi kompetensi berpengaruh terhadap pencegahan fraud dalam pengelolaan keuangan desa, yang berarti tingkat pendidikan dan standart aparatur desa memadai dan kompeten sehingga dapat mencegah kecurangan. Sistem pengendalian internal berpengaruh terhadap pencegahan fraud dalam pengelolaan keuangan desa, yang berarti keberadaan pengawasan keuangan pada desa telah berhasil menjalankan tugasnya untuk mengawasi pengelolaan keuangan desa. Moralitas aparatur tidak berpengaruh terhadap pencegahan fraud dalam pengelolaan keuangan desa, yang berarti moral aparatur masih belum mampu untuk memperkuat diri untuk mencegah tindakan kecurangan dalam pengelolaan keuangan pada desa.

Kata Kunci: Kompetensi, Sistem Pengendalian Internal, Moralitas Aparatur, dan Pencegahan *Fraud*.