ABSTRACT

Regita Yolanda Br Sinulingga, NIM. 7223520002"The Effect of Village Officials' Competence, Organizational Culture, and Internal Control Systems on Fraud Prevention in Village Fund Management with Morality as a Moderating Variable (An Empirical Study in Karo Regency)", Thesis, Department of accounting, Faculty of Economics and Business, State University of Medan

This study is motivated by the persistence of errors and weaknesses in village fund management that may lead to fraud. The study is grounded in ***Stewardship Theory****, which views village officials as stewards who are responsible for managing village funds in a trustworthy manner, oriented toward organizational and public interests, and upholding moral values and accountability. This study aims to analyze the effect of village officials' competence, organizational culture, and internal control systems on the prevention of fraud in village fund management, with morality as a moderating variable, based on an empirical study conducted in Karo Regency.*

This research employs a quantitative approach using a survey method targeting village officials in Karo Regency. The research population consists of 26 villages, with a sample of 78 village officials selected through purposive sampling. The data used are primary data collected through questionnaire distribution. Data analysis techniques include descriptive statistical analysis, measurement model testing (outer model), and structural model testing (inner model), with the data analyzed using Structural Equation Modeling–Partial Least Square (SEM-PLS) version 4.1.

The results indicate that the competence of village officials has a positive and significant effect on fraud prevention in village fund management, while organizational culture has no significant effect. The internal control system is also proven to have a positive and significant effect on fraud prevention in village fund management. Furthermore, morality is able to moderate the effect of village officials' competence and internal control systems on fraud prevention; however, it fails to moderate the relationship between organizational culture and fraud prevention in village fund management in Karo Regency. These findings suggest that fraud prevention does not solely depend on organizational culture and officials' morality, but also requires adequate competence of village officials and effective internal control systems

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Keywords: Village Officials' Competence, Organizational Culture, Internal Control System, Fraud Prevention, Morality

ABSTRAK

Regita Yolanda Br Sinulingga, NIM. 722352000, ‘‘Pengaruh Kompetensi Aparatur Desa, Budaya Organisasi Dan Sistem Pengendalian Internal Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa Dengan Moralitas Sebagai Variabel Moderasi (Studi Empiris Pada Kabupaten Karo), Skripsi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan.

Penelitian ini dilatarbelakangi oleh masih ditemukannya kesalahan dan kelemahan dalam pengelolaan dana desa yang berpotensi menimbulkan fraud. Penelitian ini didasarkan pada Teori Stewardship, yang memandang aparatur desa sebagai pihak yang bertanggung jawab mengelola dana desa secara amanah, berorientasi pada kepentingan organisasi dan masyarakat, serta menjunjung tinggi nilai moral dan akuntabilitas. Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi aparatur desa, budaya organisasi, dan sistem pengendalian internal terhadap pencegahan fraud pengelolaan dana desa dengan moralitas sebagai variabel moderasi pada studi empiris di Kabupaten Karo.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei terhadap aparatur desa di Kabupaten Karo. Populasi penelitian terdiri dari 26 desa, dengan sampel sebanyak 78 aparatur desa yang dipilih menggunakan teknik purposive sampling. Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner. Teknik analisis data meliputi uji statistik deskriptif, uji model pengukuran (outer model), dan uji model struktural (inner model) dengan metode Structural Equation Modeling–Partial Least Square (SEM-PLS) versi 4.1.

Hasil penelitian (Rustiyaningsih, 2023) menunjukkan bahwa kompetensi aparatur desa berpengaruh positif dan signifikan terhadap pencegahan fraud pengelolaan dana desa, sedangkan budaya organisasi tidak berpengaruh signifikan. Sistem pengendalian internal juga terbukti berpengaruh positif dan signifikan terhadap pencegahan fraud pengelolaan dana desa. Selain itu, moralitas mampu memoderasi pengaruh kompetensi aparatur desa dan sistem pengendalian internal terhadap pencegahan fraud, namun tidak mampu memoderasi pengaruh budaya organisasi terhadap pencegahan fraud pengelolaan dana desa di Kabupaten Karo. Temuan ini menunjukkan bahwa pencegahan fraud tidak hanya bergantung pada budaya organisasi dan moralitas aparatur, tetapi juga memerlukan kompetensi aparatur desa yang memadai serta dukungan sistem pengendalian internal yang efektif.

Kata Kunci : Kompetensi Aparatur Desa, Budaya Organisasi, Sistem Pengendalian Internal, Pencegahan *Fraud*, Moralitas