

Anis Nurlaeli. NIM 150221100092. Pengaruh Sistem Pengendalian Internal Pemerintah Terhadap *Good Governance* dan Pencegahan *Fraud* Dalam Pengelolaan Keuangan Desa Di Kabupaten Bojonegoro. Dibawah Bimbingan Dr. Siti Musyarofah, S.E., M.Si., AK.,CA.

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh Sistem Pengendalian Internal Pemerintah Terhadap *Good Governance* dan Pencegahan *Fraud* Dalam Pengelolaan Keuangan Desa Di Kabupaten Bojonegoro. Penelitian ini merupakan penelitian kuantitatif, metode pengumpulan data yang digunakan dengan instrumen kuesioner. Kuesioner disebar sebanyak 120 dan kembali sebanyak 97 Pelaksana Pengelola Keuangan Desa (PPKD) sebagai responden. Teknik pengambilan sampel dalam penelitian ini adalah *Cluster Sampling* (Teknik sampling daerah). Teknik analisis data menggunakan analisis regresi linear sederhana dan *Path Analysis* (analisis jalur). Hasil penelitian menunjukkan bahwa secara parsial Sistem Pengendalian Internal Pemerintah berpengaruh signifikan terhadap Pencegahan *Fraud*. Sistem Pengendalian Internal Pemerintah berpengaruh signifikan terhadap *Good Governance*. *Good Governance* berpengaruh signifikan terhadap Pencegahan *Fraud*. Sistem Pengendalian Internal Pemerintah berpengaruh signifikan terhadap Pencegahan *Fraud* melalui *Good Governance*.

Kata Kunci: Sistem Pengendalian Internal Pemerintah, Pencegahan *Fraud*, dan *Good Governance*.

Anis Nurlaeli. NIM 150221100092. The Effect of Government Internal Control Systems on Good Governance and Fraud Prevention in Village Financial Management in Bojonegoro Regency. Under the guidance of Dr. Siti Musyarofah, S.E., M.Si., AK., CA.

ABSTRACT

This study was conducted to determine the effect of the Government's Internal Control System on Good Governance and Fraud Prevention in Village Financial Management in Bojonegoro Regency. This research is a quantitative research, data collection method used by questionnaire instruments. The questionnaire was distributed as many as 120 and returned as many as 97 Village Finance Managers (PPKD) as respondents. The sampling technique in this study is Cluster Sampling (regional sampling technique). Data analysis techniques using simple linear regression analysis and Path Analysis (path analysis). The results showed that partially the Government's Internal Control System had a significant effect on Fraud Prevention. The Government Internal Control System has a significant effect on Good Governance. Good Governance has a significant effect on fraud prevention. The Government Internal Control System significantly influences the Prevention of Fraud through Good Governance.

Keywords: Government Internal Control System, Fraud Prevention, and Good Governance.