

ABSTRACT

Rizal firmansyah, The Influence Of The Clarity Of Competence Of Apparatus, Control System, Work Ethic, Transparency And People's Participation Have An Effect To Prevention Of Fraud In The Management Of Village Fund (Study of the Mojowarno and Mojoagung District). Under the guidance of Fariyana Kusumawati, SE.,M.Si

This research aimed to know the influence of the clarity of competence of apparatus, control system, work ethic, transparency and people's participation have an effect to prevention of fraud in the management of village fund. The research was conducted on the village in Mojowarno and Mojoagung District in the Jombang Regency.

The research method used in this study is quantitative method, using primary data through dissemination using a questionnaire. The sampling technique take a 3 positions in the village government, the village head, village secretary, and village treasurer, and analyzed using multiple linear regression analysis.

The results clarity that control system, work ethic, transparency and people's participation significant effect on the prevention of fraud village fund and competence of apparatus not significant effect on the prevention of fraud village fund.

Keywords : *Fraud Prevention, Apparatus Competency, Control System, Work Ethic, Transparency, People's Participation*

ABSTRAK

Rizal Firmansyah, Pengaruh Kompetensi Aparatur, Sistem Pengendalian, Etos Kerja, Transparansi dan Partisipasi Masyarakat Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa (Study Pada Desa Di Kecamatan Mojowarno dan Kecamatan Mojoagung). Dibawah Bimbingan Fariyana Kusumawati, SE.,M.Si

Tujuan Penelitian ini yaitu untuk mengetahui pengaruh dari kompetensi aparatur, sistem pengendalian, etos kerja, transparansi dan partisipasi masyarakat terhadap pencegahan *fraud* pengelolaan dana desa. Penelitian dilakukan pada desa di Kecamatan Mojowarno dan Mojoagung di Kabupaten Jombang.

Metode Penelitian yang digunakan dalam penelitian ini yaitu menggunakan metode kuantitatif, dengan menggunakan data primer melalui penyebaran berupa angket kuesioner. Teknik pengambilan sampel mengambil 3 jabatan dalam pemerintahan desa yaitu kepala desa, sekretaris desa dan bendahara desa, dan dianalisis menggunakan analisis regresi linier berganda.

Hasil penelitian diketahui bahwa variabel sistem pengendalian, etos kerja, transparansi, dan partisipasi masyarakat berpengaruh terhadap pencegahan *fraud* pengelolaan dana desa, sedangkan variabel kompetensi aparatur tidak berpengaruh terhadap pencegahan *fraud* pengelolaan dana desa.

Kata Kunci: Pencegahan *Fraud*, Kompetensi Aparatur, Sistem Pengendalian, Etos Kerja, Transparansi, Partisipasi Masyarakat