

ABSTRAK

SUTRISNO. 2022 “Pengaruh Integritas, Profesionalisme, Pengendalian Internal, Pengalaman Kerja Dan Motivasi Kepala Madrasah Terhadap Pencegahan Kecurangan (*Fraud*) Laporan Bantuan Operasional Sekolah (BOS) Pada Madrasah Aliyah Se-Sampang”. Program Pascasarjana Magister Akuntansi Universitas Trunojoyo Madura. Pembimbing 1 Dr. Bambang haryadi, SE. M.Si, Ak. CA dan . Pembimbing 2 Dr. Nur Hayati, SE. M.SA, Ak. CA

Penelitian ini bertujuan untuk mengetahui apakah ada pengaruh Integritas, Profesionalisme, Pengendalian Internal, Pengalaman Kerja dan Motivasi Kepala Madrasah Terhadap Pencegahan Kecurangan (*Fraud*) Laporan Bantuan Operasional Sekolah (BOS). Penelitian ini dilakukan pada Madrasah Aliyah Swasta yang berada di Kabupaten Sampang dengan metode kuantitatif. Sampel dalam penelitian ini adalah kepala madrasah sebanyak 42 orang dengan tehnik pengumpulan data berupa kuesioner yang disebar langsung. Hasil penelitian menunjukkan bahwa secara parsial diperoleh adanya hubungan yang signifikan antara Integritas, Profesionalisme, Pengendalian Internal, Pengalaman Kerja dan Motivasi yang dimiliki kepala madrasah terhadap pencegahan kecurangan laporan BOS Madrasah Aliyah swasta, serta hasil uji secara simultan juga menunjukan bahwa F hitung bernilai 5.433 atau lebih besar dari nilai F tabel yang hanya sebesar 2.45, sehingga hipotesis diterima.

Kata kunci : **Integritas, Profesionalisme, Pengendalian Internal, Pengalaman Kerja, Motivasi Kepala Madrasah, Pencegahan Kecurangan (*Fraud*) Laporan Bantuan Operasional Sekolah (BOS).**

ABSTRAK

SUTRISNO. 2022 "The Influence of Integrity, Professionalism, Internal Control, Work Experience and Motivation of Madrasah Principals on the Prevention of Fraud in School Operational Assistance (BOS) Reports at Aliyah Madrasah in Sampang". Postgraduate Masters Program in Accounting, Trunojoyo University, Madura. Advisor 1 Dr. Bambang Haryadi, SE. M.Si, Ak. CA and . Advisor 2 Dr. Nur Hayati, SE. M.SA, Ak. CA

This study aims to determine whether there is an effect of Integrity, Professionalism, Internal Control, Work Experience and Motivation of Madrasah Principals on the Prevention of Fraud in School Operational Assistance Reports (BOS). This research was conducted at Private Aliyah Madrasah in Sampang Regency with quantitative methods. The sample in this study was the head of the madrasa as many as 42 people with data collection techniques in the form of questionnaires that were distributed directly. The results showed that partially there was a significant relationship between Integrity, Professionalism, Internal Control, Work Experience and Motivation of the Madrasah Principal on the prevention of fraud in the private Madrasah Aliyah BOS report, and the simultaneous test results also showed that the F count was 5,433 or more. greater than the F table value which is only 2.45, so the hypothesis is accepted.

Key words : Integrity, Professionalism, Internal Control, Work Experience, Motivated Headmaster, Fraud Prevention (Fraud) School Operational Assistance Report (BOS).