

ABSTRAK

Rega Yanuar Siswayanti. 2022. Pengaruh Kepatuhan Pelaporan Keuangan, Sistem Pengendalian Internal, Partisipasi Masyarakat, dan Whistleblowing System terhadap Pencegahan Fraud dalam Pengelolaan Dana Desa (Studi Kasus pada Desa di Kecamatan Kalianget). Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Aprilya Dwi Yandari, S.E., M.Ak

Tujuan penelitian ini adalah untuk menganalisis pengaruh kepatuhan pelaporan keuangan, system pengendalian internal, partisipasi masyarakat, dan whistleblowing system terhadap pencegahan fraud dalam pengelolaan dana desa. Populasi dalam penelitian ini adalah ketua BPD dan Aparatur Desa di Kecamatan Kalianget Kabupaten Sumenep Provinsi Jawa Timur. Teknik pengambilan sampel menggunakan metode purposive sampling. Penelitian ini termasuk dalam penelitian kuantitatif dengan pendekatan deskriptif. Metode pengumpulan data pada penelitian ini yaitu dengan menggunakan kuesioner yang telah dibagikan secara langsung kepada responden yang telah dipilih dengan kriteria tertentu. Data yang digunakan dalam penelitian merupakan data primer yang dikumpulkan melalui survei kuesioner.

Hasil Penelitian menggunakan analisis regresi linear berganda menunjukkan bahwa kepatuhan pelaporan keuangan tidak berpengaruh positif terhadap pencegahan fraud dalam pengelolaan dana desa sedangkan system pengendalian internal, partisipasi masyarakat, dan whistleblowing system berpengaruh positif terhadap pencegahan fraud dalam pengelolaan dana desa.

Kata Kunci: Kepatuhan pelaporan keuangan, system pengendalian internal, partisipasi masyarakat, whistleblowing system, pencegahan fraud

ABSTRACT

Rega Yanuar Siswayanti. 2022. *The Effect of Financial Reporting Compliance, Internal Control System, Community Participation, and Whistleblowing System on Fraud Prevention in Village Fund Management (Case Study in Villages in Kalianget District)*. Thesis: Departemen of Accounting, Faculty of Economics and Business wiraraja University. Advisor: Aprilya Dwi Yandari, S.E., M.Ak

This research aims to analyze the effect of financial reporting compliance, internal control system, community participation, and whistleblowing system on the prevention of fraud in the management of village funds. The population in this study was the head of the BPD and the Village Apparatus in Kalianget District, Sumenep Regency, East Java Province. The sampling technique used purposive sampling method. This research is included in quantitative research with a descriptive approach. The method of data collection is using a questionnaire that is distributed directly. The data used in this study are primary data collected through a questionnaire survey.

The results of the study using multiple linear regression analysis showed that financial reporting compliance did not have a positive effect on fraud prevention in village fund management, while the internal control system, community participation, and whistleblowing system had a positive effect on fraud prevention in village fund management.

Keywords: *Financial reporting compliance, internal control system, public participation, whistleblowing system, fraud prevention.*