

RINGKASAN

Penelitian ini memiliki tujuan untuk menganalisis pengaruh pengendalian internal terhadap *good village governance* dan implikasinya terhadap pencegahan *fraud* pengelolaan dana desa. Penelitian ini merupakan penelitian kuantitatif yang teknik pengumpulan data menggunakan kuesioner. Jumlah sampel yang digunakan dalam penelitian ini adalah 104 pemerintah desa yang ada di Kabupaten Kebumen. Penentuan sampel menggunakan teknik *cluster sampling* dengan keterwakilan 4 pemerintah desa dari setiap kecamatan yang ada di Kabupaten Kebumen. Analisis dalam penelitian ini menggunakan *Structural Equation Model (SEM)* dengan metode PLS. Aplikasi yang digunakan untuk menganalisis penelitian ini adalah *SmartPLS 3.0*.

Hasil penelitian ini menunjukkan bahwa: (1) Pengendalian internal berpengaruh positif terhadap pencegahan *fraud*. (2) Pengendalian internal berpengaruh positif terhadap *good village governance*. (3) *Good village governance* berpengaruh positif terhadap pencegahan *fraud*. (4) *Good village governance* memediasi pengaruh pengendalian internal terhadap pencegahan *fraud* pengelolaan keuangan dana desa. Implikasi penelitian ini adalah pencegahan *fraud* dalam pemerintah desa dapat dilakukan dengan menerapkan pengendalian internal dan *good village governance*. Masyarakat juga dapat ikut membantu mengawasi pengelolaan dana desa.

Kata Kunci : pengendalian internal, *good village governance*, pencegahan *fraud*

SUMMARY

This study aims to analyze the effect of internal control on good village governance and its implications for fraud prevention in managing village funds. This research is quantitative research with data collection techniques using questionnaires. The number of samples used in this study is 104 village governments in Kebumen Regency. Determination of the sample using cluster sampling technique with the representation of 4 village governments from each sub-district in Kebumen Regency. The analysis in this study uses the Structural Equation Model (SEM) with the PLS method. The application used to analyze this research is SmartPLS 3.0.

The results of this study indicate that: (1) Internal control has a positive effect on fraud prevention. (2) Internal control has a positive effect on good village governance. (3) Good village governance has a positive effect on fraud prevention. (4) Good village governance mediates the effect of internal control on fraud prevention in village fund financial management. This research implies that fraud prevention in the village government can be carried out by implementing internal controls and good village governance. The community can also help oversee the management of village funds.

Keywords: internal control, good village governance, fraud prevention