

## **SUMMARY**

*This study aimed to analyze of variable of internal control system, organizational commitment, information asymmetry, observance of rules, and accounting knowledge. This study using questionnaire survey, the number of the samples used were 29 villages in Purbalingga regency. Analysis of data using multiple linear regression. The result showed that the internal control system, organizational commitment, and information asymmetry affect fraud in management of village finances, and observance of rules and knowledge of accounting were not affect fraud in management of village fund.*

*Keywords: internal system control, organizational commitment, information asymmetry, observance of rules, accounting knowledge, fraud, management of village fund*