

## **ABSTRAK**

**Afrianti Arifin. 02271611005.PENGARUH KOMPETENSI SDM, MORALITAS SISTEM PENGENDALIAN INTERNAL DAN KETAATAN ATURAN AKUNTANSI TERHADAP PENCEGAHAN FRAUD DALAM PENGELOLAAN KEUANGAN DESA. Pembimbing I Asrudin Hormati dan pembimbing II Resmiyati Ansar**

Penelitian ini bertujuan untuk mengetahui dan menganalisa apakah kompetensi sumber daya manusia, moralitas, system pengendalian internal, ketaatan aturan akuntansi berpengaruh terhadap pencegahan *fraud* dalam pengelolaan keuangan desa .

Sampel yang digunakan dalam penelitian ini adalah aparatur desa yang mengelola keuangan desa di Kecamatan Malifut. Metode analisis yang digunakan adalah metode kualitatif, dengan teknik pengujian analisis regresi linier berganda melakukan uji asumsi klasik sebelum mendapatkan model penelitian yang terbaik.

Hasil dari penelitian ini ditemukan bahwakompetensi sumber daya manusia, moralitas, sistem pengendalian internal danketaatan aturan akuntansi berpengaruh positif terhadap pencegahan fraud. Secara simultan variabel kompetensi sumber daya manusia, moralitas, sistem pengendalian internal danketaatan aturan akuntansi secara bersama-sama berpengaruh terhadap pencegahan fraud

**Kata kunci: kompetensi sumber daya manusia, moralitas, sistem pengendalian internal, ketaatan aturan akuntansi**

## **ABSTRACT**

**Afrianti Arifin. 02271611005. EFFECT OF HUMAN RESOURCE COMPETENCE, MORALITY OF INTERNAL CONTROL SYSTEMS AND ACCOUNTING RULES OBEDIENCE ON FRAUD PREVENTION IN VILLAGE FINANCIAL MANAGEMENT** Advisor I Asrudin Hormati and advisor II Resmiyati Ansar

*This study aims to find out and analyze whether the competence of human resources, morality, internal control systems, obedience to accounting rules affects the prevention of fraud in village financial management.*

*The sample used in this study was a village apparatus that manages village finances in Malifut District. The analysis method used is a qualitative method, with multiple linear regression analysis testing techniques to test the classic assumption before getting the best research model.*

*The results of this study were found that the competence of human resources, morality, internal control systems and obedience to accounting rules has a positive effect on the prevention of fraud. Simultaneously the variable competency of human resources, morality, internal control systems and obedience to accounting rules jointly affects the prevention of fraud*

**Keywords: Human Resource Competence, Morality, Internal Control System, Compliance With Accounting Rules**