

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kompetensi aparatur, *whistleblowing*, sistem pengendalian internal, dan budaya organisasi terhadap pencegahan fraud dana desa di Kabupaten Bantul. Penelitian ini merupakan penelitian kuantitatif. Populasi pada penelitian ini adalah desa-desa yang berada di Kabupaten Bantul yang berjumlah 75 desa pada 17 kecamatan. Metode pengambilan sampel dengan Teknik Slovin dan tingkat kelonggaran ketidakteelitian 10%. Kemudian dilakukan perhitungan teknik proporsional random sampling. Hasil perhitungan menunjukkan sebanyak 43 desa dari seluruh jumlah populasi. Data yang digunakan yaitu data primer. Data diperoleh dari penyebaran kuesioner. Teknik analisis data menggunakan analisis regresi berganda dengan Program SPSS versi 15. Hasil penelitian menunjukkan bahwa budaya organisasi berpengaruh positif dan signifikan terhadap pencegahan fraud, sedangkan kompetensi aparatur, *whistleblowing*, dan sistem pengendalian internal tidak berpengaruh terhadap pencegahan fraud dana desa di Kabupaten Bantul.

Kata kunci: kompetensi aparatur, *whistleblowing*, sistem pengendalian internal, budaya organisasi, pencegahan *fraud*, dana desa

### ***Abstract***

*This study aims to examine the effect of competence of personnel, whistleblowing, internal control system, organizational culture on prevention of fraud in village funds at Bantul district. This research is a quantitative research. Population of this research is villages in Bantul district which contains of 75 villages and 17 sub-district. The research sampling method use Slovin Technique with level of inaccuracy 10%. Then calculate proportional random sampling. The calculation result shows 43 villages from all the population amount. The data in this research are primary data. The data were obtained from questionnaire. The analysis technique which is used is multiple regression analysis with SPSS version 15. The result of research shows organizational culture give the positive and significant effect to prevention fraud, but competency personnel, whistleblowing, and internal control system don't give an effect on prevention fraud in village funds in Bantul District.*

*Keyword: competence personnel, whistleblowing, internal control system, organizational culture, prevention fraud, village fund*