

## ABSTRAK

**Widyawati, Putu Agustina Widyawati** (2022), *Pengaruh Sistem Pengendalian Internal, Budaya Organisasi dan Kompetensi Sumber Daya Manusia Terhadap Pencegahan Fraud Dengan Good Corporate Governance Sebagai Variabel Intervening.* Tesis, Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: sistem pengendalian internal, budaya organisasi, kompetensi sumber daya manusia, pencegahan *fraud*, *good corporate governance*

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh sistem pengendalian internal, budaya organisasi dan kompetensi sumber daya manusia terhadap pencegahan *fraud* dengan *good corporate governance* sebagai variabel intervening. Metode pengumpulan data menggunakan metode survey memakai kuesioner. Populasi pada penelitian ini adalah Pengurus BUMDes di Kabupaten Buleleng yaitu sebanyak 761 orang. Teknik pengambilan sampel menggunakan Teknik *purposive sampling* dengan kriteria pengurus BUMDes yang menjabat sebagai ketua dan bendahara BUMDes. Berdasarkan kriteria tersebut diperoleh sampel sebanyak 252 orang dari 126 BUMDes yang ada di Kabupaten Buleleng. Metode analisis data yang digunakan dalam penelitian ini adalah dengan menggunakan bantuan *software Smart PLS versi 3.0*. Hasil penelitian menunjukkan bahwa sistem pengendalian internal, budaya organisasi, dan kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap *good corporate governance*. Sistem pengendalian internal dan kompetensi sumber daya manusia berpengaruh positif dan tidak signifikan terhadap pencegahan *fraud*, sedangkan Budaya organisasi berpengaruh positif dan signifikan terhadap pencegahan *fraud* pada BUMDes di Kabupaten Buleleng. *Good Corporate Governance* berpengaruh positif dan signifikan terhadap pencegahan *fraud*. Sistem pengendalian internal, budaya organisasi dan kompetensi sumber daya manusia melalui *Good Corporate Governance* berpengaruh positif dan signifikan terhadap pencegahan *Fraud* pada BUMDes di Kabupaten Buleleng.

## **ABSTRACT**

Widyawati, Putu Agustina Widyawati (2022), *Influence of Internal Control System, Organizational Culture and Human Resource Competence on Fraud Prevention With Good Corporate Governance as Intervening Variable. Thesis, Masters in Accounting, Postgraduate, Ganesha University of Education.*

*This thesis has been supervised and approved by Supervisor I: Dr. Edy Sujana, S.E., M.Si., Ak. And Supervisor II: Dr. I Putu Gede Diatmika, S.E.Ak, M.Si.*

**Keywords:** *internal control system, organizational culture, human resource competence, fraud prevention, good corporate governance*

*This study aims to examine and analyze the effect of internal control systems, organizational culture and human resource competencies on fraud prevention with good corporate governance as an intervening variable. The data collection method used a survey method using a questionnaire. The population in this study were BUMDes administrators in Buleleng Regency, as many as 761 people. The sampling technique used was purposive sampling technique with criteria for BUMDes management who served as chairman and treasurer of BUMDes. Based on these criteria, a sample of 252 people was obtained from 126 BUMDes in Buleleng Regency. The data analysis method used in this research is to use the help of Smart PLS software version 3.0. The results showed that the internal control system, organizational culture, and human resource competence had a positive and significant effect on good corporate governance. Internal control system and human resource competence have a positive and insignificant effect on fraud prevention, while organizational culture has a positive and significant impact on fraud prevention at BUMDes in Buleleng Regency. Good Corporate Governance has a positive and significant effect on fraud prevention. Internal control system, organizational culture and competence of human resources through Good Corporate Governance have a positive and significant effect on fraud prevention in BUMDes in Buleleng Regency.*