

**PENGARUH SISTEM PENGENDALIAN INTERNAL PEMERINTAHAN,
GOOD GOVERNANCE, KOMPETENSI APARATUR DESA DAN *JOB
ROTATION* TERHADAP PENCEGAHAN KORUPSI DALAM
PENGELOLAAN DANA DESA**

Oleh:

Ni Putu Anggi Febiyanti Indah Putri, NIM. 2117051211

Program Studi S1 Akuntansi

ABSTRAK

Kabupaten Klungkung merupakan kabupaten terkecil di Provinsi Bali yang telah menunjukkan kemajuan signifikan dalam aspek kesadaran hukum. Hal ini dibuktikan dengan seluruh desa di wilayah tersebut yang berhasil meraih predikat sebagai desa sadar hukum pada tahun 2022. Namun, prestasi tersebut belum sepenuhnya menjamin terlaksananya tata kelola keuangan desa yang bebas dari penyimpangan. Beberapa kasus penyalahgunaan dana desa yang terjadi menunjukkan bahwa celah korupsi masih dapat dimanfaatkan, meskipun kesadaran hukum masyarakat telah meningkat.

Penelitian ini bertujuan untuk mengetahui pengaruh sistem pengendalian internal pemerintahan (SPIP), *good governance*, kompetensi aparatur desa, dan *job rotation* terhadap pencegahan korupsi dalam pengelolaan dana desa. Penelitian ini menggunakan metode kuantitatif dengan jumlah populasi sebanyak 769 perangkat desa di Kabupaten Klungkung. Sampel penelitian berjumlah 98 responden yang dipilih menggunakan teknik *convenience sampling*. Pengumpulan data dilakukan melalui penyebaran kuesioner, dan dianalisis menggunakan uji deskriptif, uji kualitas data, uji asumsi klasik, analisis regresi linear berganda, dan uji hipotesis dengan bantuan SPSS versi 25.

Hasil penelitian menunjukkan bahwa SPIP, *good governance*, dan *job rotation* berpengaruh positif dan signifikan terhadap pencegahan korupsi dalam pengelolaan dana desa. Sementara itu, kompetensi aparatur desa berpengaruh negatif dan signifikan.

Kata kunci: SPIP, *Good Governance*, Kompetensi Aparatur Desa, *Job Rotation*, Pencegahan Korupsi, Dana Desa

***THE INFLUENCE OF THE INTERNAL CONTROL SYSTEM OF THE
GOVERNMENT, GOOD GOVERNANCE, COMPETENCE OF VILLAGE
APPARATUS AND JOB ROTATION ON THE PREVENTION OF
CORRUPTION IN THE MANAGEMENT OF VILLAGE FUNDS***

By:

Ni Putu Anggi Febiyanti Indah Putri, NIM. 2117051211

S1 Accounting Study Program

ABSTRACT

Klungkung Regency is the smallest district in Bali Province that has shown significant progress in the aspect of legal awareness. This is evidenced by all villages in the region that have won the title of law-aware villages in 2022. However, this achievement does not fully guarantee the implementation of village financial governance that is free from deviations. Several cases of misuse of village funds that have occurred show that corruption loopholes can still be exploited, even though the community's legal awareness has increased.

This study aims to determine the influence of the internal government control system (SPIP), good governance, competence of village officials, and job rotation on the prevention of corruption in the management of village funds. This study uses a quantitative method with a population of 769 village apparatus in Klungkung Regency. The research sample amounted to 98 respondents who were selected using convenience sampling techniques. Data collection was carried out through the distribution of questionnaires, and analyzed using descriptive tests, data quality tests, classical assumption tests, multiple linear regression analysis, and hypothesis tests with the help of SPSS version 25.

The results of the study show that SPIP, good governance, and job rotation have a positive and significant effect on the prevention of corruption in the management of village funds. Meanwhile, the competence of village officials has a negative and significant effect.

Keywords: SPIP, Good Governance, Competence of Village Apparatus, Job Rotation, Corruption Prevention, Village Funds