

PENGARUH MORALITAS INDIVIDU, TRANSPARANSI, PENGAWASAN, EFEKTIFITAS INTERNAL CONTROL, DAN BUDAYA TRI HITA KARANA TERHADAP PENCEGAHAN KECURANGAN ANGGARAN PENDAPATAN DAN BELANJA DESA

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh moralitas individu, transparansi, pengawasan, efektifitas *internal control*, dan budaya tri hita karana. Mengenai permasalahan penyalahgunaan Anggaran Pendapatan dan Belanja Desa (APBDes) oleh beberapa Kepala Desa di Kabupaten Buleleng. Metode yang digunakan adalah metode penelitian kuantitatif dengan data primer yang diperoleh dari data kuesioner yang diukur menggunakan skala likert. Penelitian ini dilakukan pada desa di Kabupaten Buleleng. Populasi penelitian ini adalah sejumlah 129 Desa di Kabupaten Buleleng. Metode *Simple Random Sampling* dan diperoleh sebanyak 56 desa sebagai sampel serta tiap desa terdapat 3 responden yaitu Kepala Desa, Sekretaris Desa, dan Ketua BPD (Badan Permusyawaratan Desa), sehingga jumlah responden sebanyak 168. Data analisis regresi linier berganda dengan bantuan SPSS. Hasil penelitian menyatakan bahwa moralitas individu, transparansi, pengawasan, efektifitas *internal control*, dan budaya *tri hita karana* berpengaruh positif dan signifikan terhadap pencegahan kecurangan anggaran pendapatan dan belanja desa.

Kata kunci: moralitas individu, transparansi, pengawasan, efektifitas *internal control*, budaya *tri hita karana*, pencegahan kecurangan

***THE INFLUENCE OF INDIVIDUAL MORALITY,
TRANSPARENCY, SUPERVISION, THE EFFECTIVENESS OF
INTERNAL CONTROL, AND THE CULTURE OF TRI HITA
KARANA AGAINST PREVENTION PREVENTION OF VILLAGE
INCOME BUDGETS AND SHOPPING***

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ABSTRACT

This study aims to analyze the influence of individual morality, transparency, supervision, effectiveness of internal control, and tri hita karana culture. Regarding the misuse of the Village Budget (APBDes) by several Village Heads in Buleleng Regency. The method used is a quantitative research method with primary data obtained from questionnaire data measured using a Likert scale. This research was conducted in villages in Buleleng Regency. The population of this study was 129 villages in Buleleng Regency. Simple Random Sampling method and obtained as many as 56 villages as a sample and each village there are 3 respondents, namely the Village Head, Village Secretary, and Chairman of the BPD (Village Consultative Body), so that the number of respondents is 168. Data is multiple linear regression analysis with SPSS. The results of the study stated that individual morality, transparency, supervision, effectiveness of internal control, and tri hita karana culture had a positive and significant effect on preventing fraud in the village budget.

Keywords: *individual morality, transparency, supervision, internal control effectiveness, tri hita karana culture, fraud prevention*