

**PENGARUH *WHISTLEBLOWING SYSTEM*, KOMPETENSI SUMBER
DAYA MANUSIA DAN *GOOD CORPORATE GOVERNANCE* TERHADAP
PENCEGAHAN KECURANGAN DALAM PENGELOLAAN DANA
LEMBAGA PERKREDITAN DESA (LPD) DI KECAMATAN SUSUT**

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ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh *whistleblowing system*, kompetensi sumber daya manusia dan *good corporate governance* terhadap pencegahan kecurangan dalam pengelolaan dana Lembaga Perkreditan Desa (LPD). Observasi yang digunakan yaitu penelitian kuantitatif menggunakan data yang didapat dari kuesioner dan diukur menggunakan skala *likert*. Populasi yang digunakan dalam penelitian ini adalah penyelenggara pengelolaan Lembaga Perkreditan Desa di Kecamatan Susut dengan total populasi 78 orang. Teknik pengambilan sampel menggunakan teknik sampel jenuh, dalam penelitian ini yang digunakan sebagai sampel adalah penyelenggara pengelolaan Lembaga Perkreditan Desa yang terdiri dari Kepala Lembaga Perkreditan Desa, Bendahara Lembaga Perkreditan Desa dan Petugas Administrasi Lembaga Perkreditan Desa di Kecamatan Susut. Metode yang digunakan dalam menganalisis data yaitu analisis regresi linier berganda menggunakan SPSS 24.0 *for Windows*. Hasil dari penelitian ini menunjukkan bahwa *whistleblowing system*, kompetensi sumber daya manusia dan *good corporate governance* berdampak positif terhadap pencegahan kecurangan dalam pengelolaan dana Lembaga Perkreditan Desa.

Kata Kunci: *whistleblowing system*, kompetensi sumber daya manusia, *good corporate governance*, pencegahan kecurangan

**THE EFFECT OF WHISTLEBLOWING SYTEM, HUMAN RESOURCE
COMPETENCE AND GOOD CORPORATE GOVERNANCE ON
PREVENTING FRAUD IN THE MANAGEMENT OF VILLAGE CREDIT
INSTITUTIONS (LPD) FUND IN THE SUSUT SUB-DISTRICT**

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ABSTRACT

This study was conducted to determine the effect of the whistleblowing system, human resource competence and good corporate governance on the prevention of fraud in the management of village credit institution funds. The observation used is quantitative research using data obtained from questionnaires and measured using a likert scale. The population used in this study is the management of village credit institutions in the susut sub-district with a total population of 78 people. The sampling technique used the saturated sample tecnuque, in this study the sample used was the organizer of the management of the village credit institution consisting of the head of the village credit institution, the treasurer of the village credit institution and the administrative officer of the village credit institution in the susut sub-district. Data analysis technique used is multiple linier regression analysis using SPSS 24.0 for Windows. The results of this research indicate that whistleblowing system, human resource competence and good corporate governance positive effects on the prevention of fraud in the management of village credit institution funds.

Keywords: whistleblowing system, human resource competence, good corporate governance, fraud prevention.