

PENGARUH PENGENDALIAN INTERNAL, *GOOD CORPORATE GOVERNANCE* (GCG) DAN BUDAYA ORGANISASI TERHADAP PENCEGAHAN *FRAUD* PADA BUMDES DI KECAMATAN KINTAMANI

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh pengendalian internal, *good corporate governance* (gcg) dan budaya organisasi terhadap pencegahan *fraud* pada BUMDes di Kecamatan Kintamani. Penelitian ini dilakukan pada Badan Usaha Milik Desa di Kecamatan Kintamani, Kabupaten Bangli. Penelitian ini menggunakan metode penelitian dengan pendekatan kuantitatif deskriptif. Data dikumpulkan dengan cara observasi, penyebaran kuesioner, dan pembahasan masalah. Teknik analisis data pada penelitian ini meliputi statistik deskriptif, uji kualitas data, uji asumsi klasik, dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa terdapat pengaruh positif yang signifikan antara variabel faktor pengendalian internal, faktor *good corporate governance* dan faktor budaya organisasi dengan pencegahan *fraud*. Dengan demikian, melalui penerapan pengendalian internal, *good corporate governance* dan budaya organisasi dengan baik dan benar akan dapat meminimalisir dan terhindar dari terjadinya tindakan *fraud* di dalam organisasi BUMDes sehingga dapat menciptakan lembaga yang bersih dari tindakan korupsi dan memajukan perekonomian masyarakat desa.

Kata Kunci: Pengendalian Internal, *Good Corporate Governance* (GCG), Budaya Organisasi, Pencegahan *Fraud*.

THE EFFECT OF INTERNAL CONTROL, GOOD CORPORATE GOVERNANCE (GCG) AND ORGANIZATIONAL CULTURE ON FRAUD PREVENTION ON BUMDES IN KINTAMANI DISTRICT

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ABSTRACT

This study aims to determine whether there is an influence of internal control, *good corporate governance* (gcg) and organizational culture on *fraud* prevention in BUMDes in Kintamani District. This research was conducted at Village Owned Enterprises in Kintamani District, Bangli Regency. This research uses research method with descriptive quantitative approach. Data were collected by means of observation, distributing questionnaires, and discussing problems. Data analysis techniques in this study include descriptive statistics, data quality test, classical assumption test, and hypothesis testing. The results of this study indicate that there is a significant positive effect between the variables of internal control factors, *good corporate governance* factors and organizational culture factors with *fraud* prevention. Thus, through the implementation of internal control, *good corporate governance* and organizational culture properly and correctly, it will be able to minimize and avoid *fraud* within the BUMDes organization so that it can create an institution that is free from corruption and advances the economy of rural communities.

Keywords: Internal Control, Good Corporate Governance (GCG), Organizational Culture and Fraud Prevention