

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi aparatur, moralitas individu, budaya organisasi, praktik akuntabilitas, dan *whistleblowing* terhadap pencegahan *fraud* dalam pengelolaan dana desa. Penelitian ini dilakukan di Kecamatan Prambanan, Klaten. Penelitian ini menggunakan metode *simple random sampling* dengan 83 responden. Teknik pengumpulan data dalam penelitian ini adalah dalam bentuk kuesioner. Hasil penelitian ini menunjukkan bahwa kompetensi aparatur, moralitas individu, dan praktik akuntabilitas berpengaruh terhadap pencegahan *fraud* dalam pengelolaan dana desa. Sedangkan budaya organisasi dan *whistleblowing* tidak berpengaruh terhadap pencegahan *fraud* dalam pengelolaan dana desa.

Kata kunci: kompetensi aparatur, moralitas individu, budaya organisasi, praktik akuntabilitas, *whistleblowing*, dan pencegahan *fraud*

ABSTRACT

This study aims to determine the effect of apparatus competence, individual morality, organizational culture, accountability practices, and whistleblowing on fraud prevention in the management of village funds. This research was conducted in Prambanan District, Klaten. This study used a simple random sampling method with 83 respondents. Questionnaires were used as data collection techniques in this study. The results of this study indicate that the competence of the apparatus, individual morality, and accountability practices affect the prevention of fraud in the management of village funds. Meanwhile, organizational culture and whistleblowing have no effect on fraud prevention in managing village funds.

Keywords: *apparatus competence, individual morality, organizational culture, accountability practices, whistleblowing, and fraud prevention,*