

**ABSTRACT**

**THE INFLUENCE OF INTERNAL CONTROL AND GOOD GOVERNMENT  
GOVERNANCE ON THE FRAUD RISK IN MANAGING VILLAGE**  
*(Survei in Pemerintah Desa in Kabupaten Garut)*

**By:**  
**Salsabila Rabiultsani**  
**193403142**

H. Tedi Rustendi S.E., M.Si., Ak., CA., Asean CPA.  
R. Neneng Rina Andriyani S.E., M.M., Ak., CA.

*The purpose of this research are: (1) to determine internal control, good government governance and fraud risk, (2) to determine the partial effect of internal control, good government governance on the fraud risk in managing village funds, (3) to determine the partial effect of internal control on good government governance in managing village funds, and (4) to determine the simultan effect of internal control and good government governance on the fraud risk in managing village funds. The research method used is the survey method, while the sampling technique uses the cluster sampling method. Analysis tools used is path analysis. The results showed that: (1) internal control and good government governance in the managing village funds have been implemented very well, and the fraud risk in managing village funds is very small,(2) internal control and good government governance have a partial negative and significant effect on the fraud risk in the managing village funds, (3) internal control has a significant positive effect on good government governance, and good government governance have a significant effect on the fraud risk in managing village funds.*

**Keywords :** *Internal Control, Good Government Governance, Fraud Risk*

## ABSTRAK

### PENGARUH PENGENDALIAN INTERNAL DAN GOOD GOVERNMENT GOVERNANCE TERHADAP RISIKO *FRAUD* DALAM PENGELOLAAN DANA DESA

(Survei pada Pemerintah Desa di Kabupaten Garut)

Oleh:

**Salsabila Rabiultsani**

NIM. 193403142

Pembimbing I : H. Tedi Rustendi

Pembimbing II : R. Neneng Rina Andriyani

Tujuan penelitian ini yaitu: (1) untuk mengetahui pengendalian internal, *good government governance* dan risiko *fraud*, (2) untuk mengetahui pengaruh parsial pengendalian internal, *good government governance* terhadap risiko *fraud* dalam pengelolaan dana desa, (3) untuk mengetahui pengaruh parsial pengendalian internal terhadap *good government governance* dalam pengelolaan dana desa, dan (4) untuk mengetahui pengaruh simultan pengendalian internal dan *good government governance* terhadap risiko *fraud* dalam pengelolaan dana desa. Metode penelitian yang digunakan adalah metode survei, sedangkan teknik penarikan sampel menggunakan metode *cluster sampling*. Teknik pengumpulan data yang digunakan untuk data primer dilakukan melalui kuesioner. Alat analisis menggunakan analisis jalur. Hasil penelitian menunjukkan bahwa: (1) pengendalian internal dan *good government governance* dalam pengelolaan dana desa telah dilaksanakan dengan sangat baik, dan risiko *fraud* dalam pengelolaan dana desa keberadaannya sangat kecil, (2) pengendalian internal dan *good government governance* secara parsial berpengaruh negatif dan signifikan terhadap risiko *fraud*, (3) pengendalian internal berpengaruh positif signifikan terhadap *good government governance*, dan; (4) pengendalian internal serta *good government governance* secara simultan berpengaruh signifikan terhadap risiko *fraud* dalam pengelolaan dana desa.

Kata kunci : pengendalian internal, *good government governance*, risiko *fraud*