

**PENGARUH PENGENDALIAN INTERNAL, *GOOD CORPORATE GOVERNANCE*, *WHISTLEBLOWING SYSTEM*, DAN *ORGANIZATIONAL CULTURE* TERHADAP PENCEGAHAN *FRAUD* DALAM PENGELOLAAN DANA DESA**

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**ABSTRAK**

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh pengendalian internal, *good corporate governance*, *whistleblowing system*, dan *organizational culture* terhadap pencegahan *fraud* dalam pengelolaan dana desa. Penelitian ini merupakan penelitian kuantitatif dengan data primer berupa kuesioner atau angket berskala likert. Populasi dalam penelitian ini adalah apartaur desa yang berhubungan langsung dengan pengelolaan desa yaitu Kepala Desa, Sekertaris Desa, Bendahara Desa di 22 Desa yang berada di Kecamatan Bungah Kabupaten Gresik. Penelitian ini menggunakan teknik *saturation sampling* dalam menentukan sampel dimana terdapat 66 responden. Analisis linier berganda digunakan untuk menganalisis penelitian ini dengan menggunakan bantuan SPSS 26. Hasil penelitian menunjukkan bahwa pengendalian internal, *good corporate governance*, *whistleblowing system* berpengaruh terhadap pencegahan *fraud* dalam pengelolaan dana desa dan *organizational culture* tidak berpengaruh terhadap pencegahan *fraud* dalam pengelolaan dana desa.

**Kata Kunci :** Pengendalian Internal, *good corporate governance*, *whistleblowing system*, *organizational culture*, Pencegahan *Fraud*, Pengelolaan Dana Desa.

**THE EFFECT OF INTERNAL CONTROL, GOOD CORPORATE GOVERNANCE, WHISTLEBLOWING SYSTEM, AND ORGANIZATIONAL CULTURE ON FRAUD PREVENTION IN VILLAGE FUND MANAGEMENT**

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**ABSTRACT**

*This research was conducted with the aim of knowing the effect of internal control, good corporate governance, whistleblowing system, and organizational culture on fraud prevention in the management of village funds. This research is a quantitative research with primary data in the form of a questionnaire or Likert scale questionnaire. Populations in this study are village apartments that are directly related to village management, namely the Village Head, Village Secretary, Village Treasurer in 22 villages located in Bungah District, Gresik Regency. This study uses saturation sampling technique in determining the sample where there are 66 respondents. Multiple linear analysis was used to analyze this research using SPSS 26. The results showed that internal control, good corporate governance, whistleblowing system had an effect on preventing fraud in village fund management and organizational culture had no effect on fraud prevention in village fund management.*

**Keywords :** Internal control, Good Corporate Governance, Whistleblowing System, Organizational Culture, Fraud Prevention, Village Fund Management.