

## ABSTRAK

### PENGARUH KOMPETENSI APARATUR DAN MORALITAS INDIVIDU TERHADAP PENCEGAHAN *FRAUD* DANA DESA

(Studi kasus pada Pemerintah Desa di Kabupaten Flores Timur)

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Penelitian ini bertujuan untuk mengetahui: pengaruh kompetensi aparatur dan moralitas individu terhadap pencegahan *fraud* dana desa. Populasi dalam penelitian ini adalah perangkat desa dari 17 desa di Kabupaten Flores Timur. Teknik pengambilan sampel yang digunakan adalah *non-probability sampling* dengan menggunakan teknik *purposive sampling*.

Data diperoleh dengan membagikan kuesioner secara langsung kepada 51 responden, terdiri dari sampel kepala desa, sekretaris desa dan bendahara desa. Teknik analisis data menggunakan analisis deskriptif dan analisis regresi linear berganda. Data dianalisis menggunakan perangkat lunak SPSS versi 26.0.

Hasil penelitian menunjukkan bahwa: kompetensi aparatur tidak berpengaruh pada pencegahan *fraud* dana desa di Kabupaten Flores Timur, moralitas individu berpengaruh terhadap pencegahan *fraud* dana desa di Kabupaten Flores Timur.

Kata kunci: Kompetensi aparatur, moralitas individu, pencegahan *fraud* dana desa

## ABSTRACT

### **THE INFLUENCE OF APPARATUS COMPETENCY AND INDIVIDUAL MORALITY ON FRAUD PREVENTION VILLAGE FUND**

(The Case Study on the Village Government in East Flores District)

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This research aims to investigate: the influence of apparatus competency and individual morality on the fraud prevention of village funds. The population of this research was the village staffs in the East Flores district.

The sampling method is non-probability sampling with a purposive sampling method. Data were collected by distributing questionnaires directly to 51 respondents, which consists of the village head, village secretary and village treasurer. The Analysis techniques used were descriptive and multiple linear regression. The data were analyzed using SPSS software, 26.0 version.

The result of this research showed that: apparatus competency does not have effect on the fraud prevention of village funds. Meanwhile, individual morality influenced on the fraud prevention of village fund.

Keywords: Apparatus Competency, Individual Morality, Fraud Prevention of Village Fund