

## **ABSTRAK**

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

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**Rafni Balkis**

**1212018121**

**Pengaruh Akuntabilitas, Kompetensi Aparatur Desa, Kesesuaian Kompensasi, dan Moralitas Individu Terhadap Pencegahan Kecurangan Pengelolaan Dana Desa Serta Tinjauannya Dari Sudut Pandang Islam (Studi Kasus Pada Desa di Kecamatan Babelan, Bekasi Jawa Barat Tahun 2022)**

### **Uraian Abstrak**

Tujuan dilakukan penelitian ini adalah untuk mengetahui pengaruh akuntabilitas, kompetensi aparatur desa, kesesuaian kompensasi, dan moralitas individu terhadap pencegahan kecurangan pengelolaan dana desa secara parsial. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data primer yaitu pada Desa di Kecamatan Babelan, Bekasi Jawa Barat. Sampel yang digunakan sebanyak 50 responden pada periode 2022 melalui metode purposive sampling. Metode yang digunakan adalah teknik analisis regresi linier berganda dengan tingkat signifikan 5%. Hasil dari penelitian ini menunjukkan secara parsial kompetensi aparatur desa, kesesuaian kompensasi, dan moralitas individu berpengaruh positif dan signifikan terhadap variabel pencegahan kecurangan pengelolaan dana desa, sedangkan akuntabilitas berpengaruh negatif dan signifikan terhadap pencegahan kecurangan pengelolaan dana desa. Dalam sudut pandang Islam akuntabilitas, kompetensi aparatur desa, kesesuaian kompensasi, dan moralitas individu memenuhi syariat Islam.

Kata kunci; Akuntabilitas, Kompetensi Aparatur Desa, Kesesuaian Kompensasi, Moralitas Individu, Pencegahan Kecurangan Pengelolaan Dana Desa.

## **ABSTRACT**

*Faculty of Economics and Business*

*Undergraduated Program Bachelor of Accounting*

2022

**Rafni Balkis**

**1212018121**

***The Influence of Accountability, Village Apparatus Competence, Compensation, and Individual Morality to Prevention of Fraud in the Management of Village Funds and its Review from the Islamic Point of View (Empirical Study of Babelan District, Bekasi Jawa Barat in 2022)***

### ***Abstract Description***

*The purpose of this study was to determine the effect of accountability, village apparatus competence, compensation suitability, and individual morality on the partial prevention of fraudulent village fund management. The research method used is a quantitative research method and uses primary data, namely in the village in Babelan District, Bekasi, West Java. The sample used was 50 respondents in the 2022 period through purposive sampling method. The method used is multiple linear regression analysis technique with a significant level of 5%. The results of this study partially show that village apparatus competence, compensation suitability, and individual morality have a positive and significant effect on the variable of preventing fraud in village fund management, while accountability has a negative and significant effect on preventing fraud in village fund management. From an Islamic point of view, accountability, village apparatus competence, compensation suitability, and individual morality fulfill Islamic law.*

*Keywords; Accountability, Competence of Village Apparatus, Compensation Suitability, Individual Morality, Prevention of Fraudulent Village Fund Management.*