

The Influence of Internal Control and Village Apparatus Competence on Fraud Prevention of Village Funds in the Village Government of Sukodono District

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ABSTRACT

This study aims to analyze the influence of internal control and village apparatus competence on fraud prevention in the management of village funds. This research adopts a quantitative approach, with a population consisting of village officials, including the Village Head, Village Secretary, Head of Financial Affairs, Head of General Administration, and Head of Planning Affairs. The sampling method used is purposive sampling, resulting in a total of 50 respondents. The data used in this study is primary data, collected through questionnaires using a Likert scale. Data analysis is performed using IBM SPSS version 25, employing data quality tests, classical assumption tests, and hypothesis testing. The results show that internal control has a positive and significant effect on fraud prevention in village fund management.

Keywords: *Internal control, Village apparatus competence, Fraud prevention Village funds.*