

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui peranan Sistem Pengendalian Internal dalam mencegah kecurangan pengelolaan keuangan desa. Pendekatan penelitian yang digunakan adalah kualitatif eksploratori dengan metode studi kasus . Data yang digunakan dalam penelitian ini yaitu hasil wawancara, dokumentasi, serta observasi yang diperoleh dari Pemerintah Desa Ketapang, BPD, DPMD, BPKAD dan Inspektorat Kabupaten Banyuwangi. Hasil penelitian ini menunjukkan bahwa penyelenggaraan Sistem pengendalian internal dapat mencegah kecurangan pengelolaan keuangan desa. Sistem pengendalian internal memiliki 5 elemen, yaitu (1) Lingkungan Pengendalian; (2) Penilaian Resiko; (3) Kegiatan Pengendalian;(4) Informasi dan Komunikasi; (5) Pemantauan. Saran dari penelitian ini adalah pemerintah desa harus memiliki standar etika dan perilaku, serta adanya pengawasan yang intens untuk mencegah adanya penyalahgunaan keuangan desa.

**Kata Kunci : Kecurangan, Pengelolaan Keuangan Desa, Sistem Pengendalian Internal**

**ABSTRACT**

*The number of village budget's utilization sourced from the State and Regional Revenues and Expenditures Budget (APBN and APBD) is intended to realize one of President Joko Widodo's nawacita, stated "build Indonesia from the suburb by strengthen the Regions and Villages within the frame of a unitary state". Currently the corruption in the village budget's sector are the highest in Indonesia. The study aims to explore the Internal Control System in preventing fraud in village financial management. This research using qualitative exploratory with a case study method. The Data of this research using primary and secondary data through interviews, documentation, and observation from Ketapang Village Government, BPD, DPMD, BPKAD and Inspectorate of Banyuwangi Regency. The results indicate the implementation of an internal control system can prevent fraud in village financial management. The internal control system have 5 indicators, that is (1) Environment Control; (2) Risk Assessment; (3) Control Activities; (4) Information and Communication; (5) Monitoring. For suggestion there should be standardts of ethics and behavior, and there is intense monitoring to avoid financial abuse village.*

*Keywords: Fraud, Village Financial Management, Internal Control System*