

ABSTRAK

**PENERAPAN PRINSIP *GOOD PUBLIC GOVERNANCE* DAN  
SISTEM PENGENDALIAN INTERNAL DALAM PENCEGAHAN  
POTENSI *FRAUD***

(Study Kasus Desa Sariharjo, Kecamatan Ngaglik, Kabupaten Sleman)

Yohanes Mariano Ba

NIM: 162114086

Universitas Sanata Dharma Yogyakarta

2020

Tujuan penelitian ini adalah untuk mengetahui sejauh mana pemerintahan Desa Sariharjo menerapkan prinsip *Good Public Governance* (GPG) dan sistem pengendalian internal. Penelitian ini juga meneliti dampak penerapan *Good Public Governance* dan sistem pengendalian internal bagi pencegahan potensi *fraud*.

Jenis penelitian ini yaitu studi kasus. Data diperoleh dengan melakukan wawancara, dokumentasi dan observasi. Teknik analisis data yang digunakan adalah mendeskripsikan karakteristik narasumber, kemudian membandingkan teori GPG dan sistem pengendalian internal dengan penerapan yang sudah dilakukan melalui informasi yang didapatkan dari narasumber. Peneliti juga akan membandingkan penerapan sistem pengendalian internal dan GPG dengan faktor penyebab terjadinya *fraud* serta mengambil informasi tambahan mengenai *fraud* dan pencegahannya dari subjek penelitian. Setelah itu diakhiri dengan penarikan kesimpulan.

Hasil penelitian menunjukkan kelima prinsip GPG yaitu prinsip demokrasi, transparansi, akuntabilitas, budaya hukum serta kewajaran dan kesetaraan telah diterapkan dengan baik. Penerapan prinsip GPG telah memberikan dampak positif bagi pencegahan potensi *fraud*. Sistem pengendalian internal yaitu lingkungan pengendalian, aktivitas pengendalian, informasi dan komunikasi, serta aktivitas monitoring telah diterapkan dengan baik. Sedangkan penilaian resiko belum diterapkan dengan baik. Walaupun demikian penerapan sistem pengendalian internal efektif menekan potensi terjadinya *fraud*.

Kata kunci: *Good Public Governance*, sistem pengendalian internal, pencegahan potensi *fraud*, pemerintahan desa

**ABSTRACT**

**IMPLEMENTATION OF *GOOD PUBLIC GOVERNANCE*  
PRINCIPLES AND INTERNAL CONTROL SYSTEMS IN  
PREVENTING OF *FRAUD POTENTIAL***

(Case Study of Sariharjo Village, Ngaglik District, Sleman Regency)

Yohanes Mariano Ba

NIM: 162114086

Yogyakarta Sanata Dharma University

2020

The aims of this study is to determine the extent to which Sariharjo village government applied the principles of Good Public Governance (GPG) and internal control systems. This study also examines the impact of implementing Good Public Governance and internal control systems for preventing potential fraud.

This type of research is a case study. Data obtained by conducting interviews, documentation and observation. The data analysis technique used is to describe the characteristics of the interviewees, then comparing the GPG principles and internal control systems with the implementation. It is also comparing the application of internal control systems and GPG with the factors that cause fraud potential.

The result shows that the five principles of GPG namely the principles of democracy, transparency, accountability, legal culture, and fairness and equality have been well implemented. The application of the GPG principles has a positive impact on preventing fraud potential. The internal control system, which is the control environment, control activities, information and communication, and monitoring activities have been implemented well. While the risk assessment has not been implemented well. However, the implementation of the internal control system effectively suppresses the fraud potential.

**Keywords:** Good Public Governance, internal control system, prevention of fraud potential, village governance