

## INTISARI

Studi penelitian ini dilakukan dengan tujuan menganalisis pengaruh peran Aparat Pengawas Intern Pemerintah (APIP), *gender*, pengetahuan, dan pengalaman auditor internal dalam pencegahan *fraud* dana keistimewaan Pemerintah Daerah Istimewa Yogyakarta (DIY). Penelitian ini menggunakan sampel dari seluruh auditor-auditor pemerintahan yang bekerja di Inspektorat DIY. Penelitian ini menggunakan sumber data primer dengan menggunakan alat instrumen penelitian berupa kuesioner dengan metode skala Likert. Teknik analisis data dalam penelitian ini dengan uji validitas dan reliabilitas, uji asumsi klasik yang terdiri dari uji normalitas, uji multikolinearitas, dan uji heteroskedastisitas, statistika deskriptif, analisis regresi berganda, uji hipotesis yang terdiri dari uji koefisien determinasi, uji F, dan uji t. Total data penelitian yang didapat sebanyak 31 responden dan diuji dengan menggunakan software *Statistical Program for Social Science (SPSS) 25 for windows*. Secara parsial, peran APIP memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud* dana keistimewaan DIY, sedangkan *gender*, pengetahuan, dan pengalaman auditor internal tidak berpengaruh dan tidak signifikan terhadap pencegahan *fraud* dana keistimewaan Pemerintah DIY.

Kata kunci: Peran Aparat Pengawas Intern Pemerintah (APIP), *gender*, pengetahuan, pengalaman, *fraud*, dana keistimewaan, auditor internal

## **ABSTRACT**

*This research study was conducted with the aim of analyzing the influence of the role of the Government Internal Supervisory Apparatus (APIP), gender, knowledge, and experience of internal auditors in preventing fraud on privilege funds of the Yogyakarta Special Region Government (DIY). This study used a sample of all government auditors working in the DIY Inspectorate. This study uses primary data sources using research instruments in the form of questionnaires with the Likert scale method. Data analysis techniques in this study used validity and reliability tests, classic assumption tests consisting of normality tests, multicollinearity tests, and heteroscedasticity tests, descriptive statistics, multiple regression analysis, hypothesis testing consisting of coefficient of determination tests, F tests, and t tests. . The total research data obtained were 31 respondents and tested using the Statistical Program for Social Science (SPSS) 25 software for windows. Partially, the role of APIP has a positive and significant effect on the prevention of fraud on the DIY special fund, while gender, knowledge and experience of internal auditors has no effect and is not significant on the prevention of fraud on the DIY Government privilege fund.*

*Keywords: The role of Government Internal Supervisory Apparatus (APIP), gender, knowledge, experience, fraud, privilege funds, internal auditors*