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The Role of Good Governance in Fraud Prevention Efforts: Internal Control as Moderator

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Abstract: *Dana Desa (Village Funding), which is generated from the state's expenditure budget, is prone to fraud, particularly if the village's application of good governance is still lacking. Village fund fraud is intended to be reduced by effective internal controls. The focus of this research is how strong governance affects village financial fraud in Sleman Regency, using internal control as a moderator. In this study, good governance is defined as responsibility, accountability, and transparency. As a result, the research issue is whether excellent governance has a detrimental impact on fraud prevention and whether Internal Control strengthens good governance's affect on fraud prevention.*

The study's primary data was collected from a survey of 101 employees of the sub-district office in the Sleman Regency, Special Region of Yogyakarta, who completed a questionnaire. The findings revealed that in the Sleman district, partial responsibility, accountability, and transparency had no effect on fraud prevention. Internal control, it turns out, has no effect on the influence of good governance on fraud prevention. The presence of internal control variables, which are expected to enhance the influence of good governance on fraud prevention measures, is a novel part of this study.

Keywords: Good Governance, Fraud Prevention, Internal Control, Village Funding

I. INTRODUCTION

Fraud can arise anywhere, including in private firms and those owned by the government or municipal governments, not to mention in the public environment from the top down to the bottom up. Fraud can exist at whichever level due to its indiscriminate character, which makes it possible for it to happen to anyone. Fraud is a problem that both the public and commercial sectors must address. In order to evaluate a financial report and reduce the danger of fraud, skilled internal auditors are required. As (Kramer & Chen, 2010) believe that body text, in research papers, should involves introduction, theoretical framework, methodology, findings, conclusion and discussion, and recommendations.

A proper and good governance structure will suggest good performance as well, so that the output is by the organization's vision and mission's objectives. Sutedi (2006) defines corporate governance as a system of rules that control the relationship between shareholders, creditors, firm managers, employees, and other internal/external parties who have a right or obligation. The purpose of corporate governance is to determine and direct the company's strategy and performance. When selfishness emerges from some parties who believe themselves to be the most important, corporate governance can be a mediator that fails to materialize. Internal control rules must be applied when corporate governance is implemented. Responsibility, accountability, and transparency are among the corporate governance principles (National Committee on Governance Policy, 2012).

In Indonesia, fraud is a major issue because it comes in the management of village funds, which is not transparent, accountable, or transparent. According to data from the Financial Audit Agency of the Republic of Indonesia, on September 24, 2019, the Head of Banyurejo Village in Tempel District was arrested for a case of misuse of village funds with a potential loss of Rp. 366 million; he later became a suspect under Articles 2 and 3 of Law No. 31 of 1999 and Law No. 20 of 2001 concerning the eradication of criminal acts of corruption.

According to Saputra's (2017) research, the level of fraud will decline the stronger corporate governance is implemented because it has a negative impact on fraud. While Faiqoh (2019) discovered that the internal control system has a beneficial impact on fraud prevention, Raharjanti (2018) discovered that effective corporate governance has no

influence on fraud or fraud. The internal control system was then found to have an impact on preventing fraud in the financial administration of village funds, according to Atmadja&Saputra's 2017 research.

Internal control outcomes, according to Soleman (2013), have a favorable impact on good corporate governance. This shows how good governance is implemented by developing internal control systems in every organizational activity. These systems can work efficiently if they are created to be properly applied in the organizational context. Yesinia et al. (2018) claim that the accountability of village fund budget management has a good and significant impact on the function of village officials. This implies that the accountability of village fund budget management is inversely correlated with the effectiveness of village officials' roles. Competence, commitment, and engagement of village assistants have a positive and significant impact on the success of village fund management, to develop a good governance system, as indicated by research by Julianto& Ayu (2019). The purpose of this study is to determine whether internal control reduces the influence of excellent governance on fraud prevention and the relationship between the two. Introduction of the paper should explain the nature of the problem, previous work, purpose, and the contribution of the paper. The contents of each section may be provided to understand easily about the paper.

II. LITERATURE REVIEW

1. Stewardship Theory

The stewardship theory is predicated on sociology and psychology's understanding of human nature, which is fundamentally trustworthy, accountable, and honest (Donaldson & Davis, 2015). Steward refers to serving the organization rather than one's own interests.

Theory of stewardship If it relates to the distribution of village finances, the village administration is required to be able to manage the distribution of village funds for the community's benefit in order to win over the inhabitants' trust. The village government is entrusted with maximizing public services and is deemed responsible for allocating monies for the community's welfare.

2. Good Corporate Governance Overview

The Cadbury Committee first used the phrase "good corporate governance" in a document referred to as the Cadbury Report. Corporate governance, according to Nordberg (2020), is a notion that guides and manages the business to achieve a balance between authority and organizational power while holding stakeholders accountable. Sutedi (2006) describes corporate governance as a set of rules governing the interactions of stakeholders, including government, shareholders, creditors, employees, and other internal and external interests with rights and obligations. Each component of the business can know and grasp what constitutes personal rights and responsibilities as well as shared responsibilities in order to accomplish a defined objective thanks to the existence of corporate governance. Government organizations should be able to resolve a variety of issues brought on by conflicts of interest between the parties if effective corporate governance is applied.

3. Internal Control

According to Kharie&Darwis (2020), who cited the American Institute of Certified Public Accountants (AICPA), internal control is a procedure that is affected by the board of directors, staff, and other management and is created to provide reasonable assurance that all goals related to operational efficiency and effectiveness, compliance with relevant laws and regulations, and reliable financial reports can be achieved. Internal control is crucial in deterring and combating fraud. Internal control, according to Mulyadi (2013), is a coordinated strategy, organizational framework, and measure to preserve organizational wealth, ensure the accuracy of accounting data, promote efficiency, and motivate staff to follow management policies.

4. Accountability

Accountability is a duty and responsibility for the accomplishment or failure of the organization's goal and mission in reaching the results that have been identified through a regular accountability medium (Mardiasmo, 2015). Accountability may enhance the standard of excellent corporate governance. The government is required to disclose every execution of actions in a systematic manner to the public and their personnel in compliance with current laws and regulations.

5. Transparency

Mahmudi (2015) asserts that the foundation of transparency is the right to access information that is directly relevant to the general good. The free flow of information, according to Solekhan (2014), is the foundation upon which

transparency is based. The individuals who require the information can directly access and get institutions, procedures, and information.

One of the rules of good governance is transparency. Transparency is the idea of openness that permits the public to obtain access to information with the greatest ease, according to Article 4 Paragraph 7 of the Domestic Regulation of the Republic of Indonesia No. 37 of 2007 covering regional financial management standards. Thus, transparency is the public's ability to obtain a variety of facts on the administration of local funds. The general public will receive truthful and accurate information with transparency.

6. Fraud

Fraud can be defined as a deliberate act of deception that takes the shape of irregularities and illegal behavior and is done so with the objective to deceive or paint an unfavorable picture of other parties. This can be done by individuals inside or outside the organization. Three categories or typologies based on an act comprise the classification of fraud according to ACFE in Tuanakotta (2010): Corruption (Corruption), Deviation of an asset (Asset Misappropriation), and Financial Statement Fraud (Financial Statement Fraud).

7. Village Fund

The State Revenue and Expenditure Budget (APBN) is the source of village finances, which are used to finance government operations, community development, community empowerment, and development implementation. According to Government Regulation No. 6 of 2014, which deals with village monies obtained from the State Revenue and Expenditure Budget (APBN), the federal government annually distributes funds to villages through the city or district.

Responsibility Accounting and Fraud Prevention

The availability of prior studies on this subject serves as evidence of the significance of establishing accountability for corporate management. According to the stewardship idea, the goal of accounting for social responsibility is to win the community's trust and give benefits.

Sari's research from (2017) revealed that accountability has some influence on sound government. Research from Julianto (2019) then lends credence to the idea that responsibility accounting affects the performance of the Village Credit Institution (LPD), which in turn has an impact on good governance. These are the hypotheses that were developed for this investigation based on this description:

H1: Responsibility Accounting positive effect on Fraud Prevention.

Performance Accountability and Fraud Prevention

According to Mardiasmo (2015), a trustee's or agent's obligation to provide accountability to the parties giving the mandate—also known as the principal—who has the right and duty to request one is to provide a responsibility, report, present, and disclose an activity that has come under his responsibility.

In the village of West Merapi District, Ultafiah (2017) discovered that accountability had a favorable impact on village management in the direction of achieving good governance. According to Pande & Putra (2017), accountability improves employee performance, which contributes to sound corporate governance. According to Sari (2017), accountability improves corporate governance in part by having a favorable impact on firm performance. These are the hypotheses that were developed for this investigation based on this description:

H2: Performance Accountability has a positive effect on Fraud Prevention

Village Fund Allocation Transparency and Fraud Prevention

Openness in sharing information and participation in the process of jointly deciding how to allocate local funds. Realizing effective governance will be simpler the more openly the government plans the distribution of village revenues. The existence of several research on transparency serves as evidence of the significance of using a principle of transparency as a guide for business actors when conducting their company activities.

Ultafiah's (2017) research demonstrates the beneficial effect of village management on the achievement of good governance in the village of West Merapi District. Then, research from Jitmau et al. (2017) demonstrates that transparency has an impact on local governments' performance, resulting in good governance, and research from Sutrisna et al. (2017) demonstrates that transparency has a positive impact on financial management effectiveness, resulting in the development of a good governance system. good. These are the hypotheses that were developed for this investigation based on this description:

H3: Village Fund Allocation Transparency has a positive effect on Fraud Prevention

Inter Control, Accounting Responsibility and Fraud Prevention.

The concept of stewardship is intimately tied to accountability and justice, both of which benefit stakeholders and society economically. Internal control greatly strengthens responsibility in village development, according to research by Sutrisna et al. (2017). This is due to the government's responsibility being well-executed, which results in a healthy governance system and community welfare. Then, it is backed up by research by Sucisari (2019), which claims that internal control influences excellent corporate governance in a favorable way by being influenced by other factors that aren't being looked at. In other words, the enhancement of sound corporate governance will be progressively impacted by the increase in internal control. These are the hypotheses that were developed for this investigation based on this description:

H4: Internal Control strengthens the influence of Accounting Responsibility on Fraud Prevention.

Internal Control, Performance Accountability and Fraud Prevention

The existence of a second driving force, namely performance accountability, demonstrates the significance of internal control implementation in helping criminals recognize the existence of strong corporate governance as a guide. Internal control will become stronger as a result of this incentive, resulting in effective company governance.

According to study by Soleman (2015), internal control has a favorable impact on adequate corporate governance since it demonstrates that good governance is carried out by developing a system of internal control in all activities and is capable of functioning. whether an organization's internal control structure is created to be appropriately applied.

According to the research findings by Azizah et al. (2015), the government's internal control system has a considerable impact on financial management accountability; the more thoroughly and effectively it is implemented, the better the financial management accountability it can produce. in order for it to result in an effective governance system. The findings of Yesinia et al(2018) .'s study demonstrate that accountability has a favorable and significant impact on the effectiveness of the management of village fund budgets. This demonstrates that in Yosowilangun District, Lumajang Regency, improved good corporate governance enhances the accountability of village fund administration due to enhanced internal control systems. These are the hypotheses that were developed for this investigation based on this description:

H5: Internal Control strengthens the influence of Performance Accountability against Fraud Prevention.

Internal Control, Transparency of Village Fund Allocation and Fraud Prevention

Transparency is demonstrated by the prompt and accurate disclosure of information submitted. According to research by Sutrisna et al. (2017), openness improves financial management by putting internal control in place and fostering good governance. Internal control improves transparency, according to Sari & Asmara (2021) and Saskia et al. (2020), who also claimed that transparency had a good impact on public sector financial management. This implies that the degree of transparency will increase with the level of internal control within the government. These hypotheses have been developed in light of this description.

H6: Internal Control strengthens the influence of Village Fund Allocation Transparency against Fraud Prevention.

III. RESEARCH MODEL

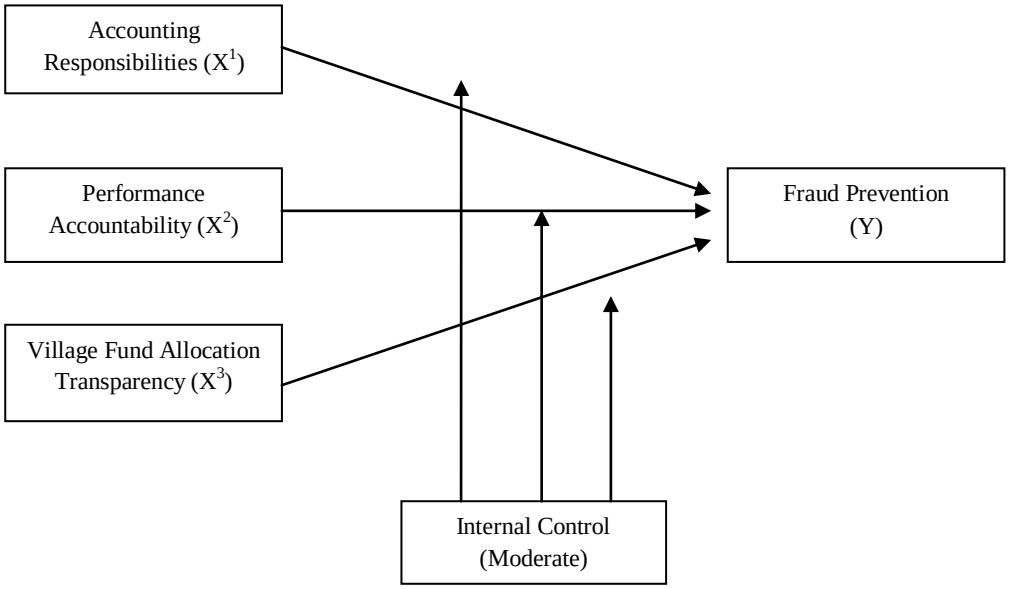

Figure 1. Research Model

IV. METHODOLOGY

The 17 sub-districts of the Sleman district are the study's objects, while the research subjects are the sub-district employees in the Yogyakarta Special Region's Sleman Regency. A Likert scale of five was used to collect data, with the alternatives being Strongly Disagree (STS), Disagree (TS), Disagree (KS), Agree (S), and Strongly Agree (SS). Accounting responsibility, performance accountability, and openness of village budget allocation were employed as independent factors in this study. A Likert scale is also used to measure Internal Control, the moderating variable, and Fraud Prevention, the dependent variable.

The significance value of each question item score is examined as part of the validity test; if the result is > 0.05 (significant), it can be assumed that the question's item score has been deemed legitimate. Additionally, reliability testing were conducted. Ghozali (2016) asserts that the construct will be reliable if the Cronbach Alpha value is more than 0.07. The Heteroscedasticity Test, Multicollinearity Test, and Normality Test are the three traditional assumptions that the data analyzed for this study must satisfy.

Hypothesis Testing and Data Analysis

The influence of accounting responsibility (X1), performance accountability (X2), transparency of village budget allocation (X3), and internal control (Mo) on fraud prevention is tested using multiple regression analysis (Y). The following is how the regression equation is written:

$$\mathbf{Y = \alpha + \beta 1\ RA + \beta 2\ AK + \beta 3\ TAD + \beta 4\ AK\ Z + \beta 5\ TAD\ Z + \varepsilon}$$

Multiple regression coefficient test and partial test using alpha 0.5%; Besides that, The Coefficient of Determination Test (Adjsuted R2) was also carried out.

V. RESULT AND DISCUSSION

Of the 115 questionnaires that were issued using purposive sampling, 14 were not returned, leaving 101 that could be analyzed using SPSS (Statistical Product and Service Solution) software version 22. 59 men and 42 men out of the 101 responses were men. female genital; there were 48 responses over the age of 30, 26 between the ages of 30 and 40, 15 between the ages of 41 and 50, and 12 above the age of 50. Strata 1 accounts for 69 of the respondents with the highest level of education, followed by Diploma 3 with 26 and Strata 2 with 6 respondents. Nine respondents had more than ten years of service, 26 had six to ten years, and 63 had less than six years.

According to the findings of the validity test, the KMO value exceeds 0.05 for all instruments, making all variables valid. It can be said that all of the concepts for measuring the variables employed in this study are trustworthy because the results of the reliability test for all variables have Cronbach's Alpha above 0.60. The data used in this investigation were homoscedastic, regularly distributed, and multicollinearity was absent. Sub-Heading One, Capitalize Each First Word

Table 1. Multiple Linear Regression Test for Substructure 1 and 2

Model	Unstandardized Coefficients	
	B Substructure 1	B Substructure 2
Constant	2,179	38,973
R	0,282	-1,661
A	0,271	-0,781
T	0,311	0,088

Table 1 shows that a multiple linear regression equation model Substructure 1 can be formulated **PF = 2,179 + 0,282 X1 + 0,271 X2 + 0,311 X3 + ε.**

The equation for the multiple linear regression model with substructure 2 can be written as **PF = 38,973 + (-1,661) X1 + (-0,781) Mo+ 0,088 RES*PI + ε.**

Table 2. Multiple Linear Regression Test for Substructure 1 and 2

Model	Unstandardized Coefficients		Standardized Coefficients	**T**	**Sig**
	B	Std. Error	Beta		
Constant	15,921	18,610		0,856	0,394
Accountability	-0,439	1,037	-0,424	-424	0,673
Internal Control	-0,093	0,824	-0,118	-113	0,910
AK*PI	0,029	0,045	1,298	0,648	0,519

Source(s): Output SPSS v.22 (2022)

Table 2 provides the basis for the following formulation of the linear regression equation model:
F = 15,921+ (-0,439) X2+ (-0,093) Mo+ 0,029 AK*PI + ε

Table 3. Substructure Multiple Linear Regression Test 4

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	-3,976	21,112		-0,188	0,851
Accountability	0,631	0,939	0,793	0,672	0,503
Internal Control	0,651	0,930	0,824	0,700	0,486
TPS*PI	-0,014	0,041	-0,736	-0,334	0,739

Source(s): Output SPSS v.22 (2022)

The linear regression equation model can be constructed based on Table 3 as follows:
GG = -3,976 + 0,631 X3 + 651 Mo + -0,014 TPS*PI + ε

Table 4. Structure F Value Test 1, 2, 3, and 4

Model	Structure 1		Structure 2		Structure 3		Structure 4	
	F	Sig	F	Sig	F	Sig	F	Sig
Regression	42,577	,000[b]	65,402	,000[b]	65,871	,000[b]	76,856	,000[b]
Residual								
Total								

Source(s): Output SPSS v.22 (2022)

Structure 1 displays a sig value of 0.000 < 0.05, indicating that internal control, responsibility, accountability, and transparency all affect the fraud prevention variable simultaneously. The value of sig 0.000 < 0.05 in Structure 2 denotes the simultaneous influence of the moderating variable (responsibility*internal control) and the fraud variable. Accountability and moderating variables (accountability*internal control) jointly affect the fraud variable in Structure 3, as indicated by the value of sig 0.000 < 0.05. Transparency and the moderating variable (transparency*internal control) have an impact on the fraud variable simultaneously in Structure 4, as indicated by the value of sig 0.000 < 0.05. The Adjusted R Square value for Model 1 was 0.619; for Model 2, 0.575; for Model 3, 0.560; and for Model 4, 0.601; according to the Coefficient of Determination test. The coefficient of determination for each of the four models is greater than 0.5, indicating a substantial ability of the independent variable to affect the dependent variable.

The Responsibility variable's Sig value was 0.011, Accountability's was 0.001, and Transparency's was 0.000 according to the results of the t-value test of Structure 1. This indicates that Responsibility, Accountability, and Transparency may partially contribute to the reduction of fraud. According to the results of the t-value test for Structure 2, the responsibility variable's Sig value was 0.260, the internal control variable's Sig value was 0.396, and the RES*PI value was 0.184. This indicates that partially the moderating effects of responsibility, internal control, and the interaction between responsibility and internal control are insignificant for preventing fraud.

The results of the t-value test for Structure 3 showed that the Internal Control variable's Sig value was 0.910, the Accountability variable's Sig value was 0.673, and the AK*PI value was 0.519. This indicates that partially the moderating effects of Responsibilities, Internal Controls, and the interaction between Responsibility and Internal Control are insignificant for preventing fraud. The Transparency variable had a Sig value of 0.503, Internal Control had a value of 0.486, and TPS*PI had a value of 0.486 as a result of the t-value test for Structure 4. This indicates that Transparency, Internal Control, and Interansi between Transparency and Internal Control as moderating variables partially have no impact on the prevention of fraud.

The accounting accountability variable's t-value test findings show a sig value of 0.0110.05 and a positive coefficient direction of 0.282. Thus, hypothesis one (H1) is adopted since the accountability variable has an impact on preventing fraud. Based on the analysis, the findings indicate that the use of responsibility accounting has an impact on the prevention of fraud. This is in line with the stewardship theory, which claims that performance based on appropriate responsibility is extremely important because it can help the community and prevent fraud. Employees may be more fully responsible for carrying out their responsibilities as a result of this duty. The findings of this study concur with those of studies by Sari (2017) and Julianto (2019).

A positive coefficient direction of 0.271 and a sig value of 0.001 < 0.05 are present in the performance accountability variable. As a result, hypothesis two (H2) is accepted since it shows that the performance accountability variable has an impact on preventing fraud. According to the stewardship hypothesis, which holds that a performance based on adequate responsibility can promote a sense of trust and prosperity in the community and limit the occurrence of fraud, accountability has a positive impact on fraud prevention. The findings of this study support Ultafiah (2017), Pande & Putra (2017), and Sari (2017) in that accountability improves performance and hence contributes to stronger corporate governance.

The transparency of village money distribution has a sig value of 0.000 < 0.05 and a positive coefficient direction of 0.311. Therefore, hypothesis three (H3) is accepted since it shows that the openness of village fund distributions has an impact on fraud prevention. Stewardship theory, which contends that openness to all village allocation fund information will foster a high level of community trust and prevent fraud, claims that transparency has a good impact on fraud prevention. Timely, sufficient, clear, accurate, comparable, and easily accessible by interested parties in line with their rights disclosure of financial and non-financial information to the public through the media. Ultafiah's research and this study's findings are in agreement (2017), According to Sutrisna et al. (2017) and Sari (2017), accountability improves corporate governance by having a favorable impact on performance.

The moderating variable (responsibility*internal control) has a positive coefficient direction of 0.088 and a sig value of 0.184 > 0.05. This suggests that hypothesis four (H4) is not accepted because the internal control variable does not increase the accountability for fraud prevention. This demonstrates the need for the sub-staff district's to be fixed and re-observed. Internal control fueled by sound judgment will enhance the development of community welfare. In order to prevent fraud, personnel in the subdistrict must increase their grasp of internal control and be encouraged to take responsibilities for it. The findings of this study are at odds with those of studies done by Sutrisna et al., (2017) and Sucisari (2019).

The moderating variable, accountability*internal control, has a positive coefficient of 0.029 and a sig value of 0.519 >0.05 (alpha). As a result, hypothesis five (H5) is rejected since the internal control variable does not improve accountability for fraud prevention. This demonstrates the need for the subdistrict's personnel to be fixed and re-observed. Internal control is not always effective and efficient on performance in subdistricts that is motivated by

accountability. In order to prevent fraud, personnel in the sub-district must deepen their awareness of internal control while being encouraged to take responsibility. The findings of this study are at odds with studies by Soleman (2015), Azizah et al. (2015), Yesinia et al. (2018), and Sucisari (2019) that claimed internal control has a beneficial impact on accountability-driven fraud prevention.

The moderating variable (transparency*internal control) has a negative coefficient of -0.014 and a sig value of 0.486 > 0.05 (alpha). Thus, hypothesis one (H6) is rejected because the internal control variable does not increase transparency with regard to fraud prevention. This suggests that the sub-district needs to be enhanced and monitored. Understanding the right amount of transparency and the function of internal control may foster a strong feeling of community trust, as the more people have faith in their government and the less likely fraud is to occur. The community may find regional financial data interesting. Research from Sutrisna et al. (2017), Saskia et al. (2020), and Sari & Asmara disagrees with the findings of this study (2021).

VI. CONCLUSION

The goal of this study is to examine the relationship between internal control, which functions as a moderating variable, and the obligation, accountability, and openness of fraud prevention in government. Employees who work in all of Sleman Regency's subdistricts are the study's subjects. This study used a questionnaire method to collect primary data. 101 respondents that were chosen using the purposive sampling technique made up the study's sample. The following conclusions can be reached in light of the outcomes of testing, processing, and analysis:

1. Accountability contributes to the reduction of fraud.
2. Performance accountability aids in the reduction of fraud.
3. Openness in the distribution of local funds contributes to the fight against fraud.
4. Internal control does not make accounting more accountable for preventing fraud.
5. Internal control is not more effective at enhancing performance accountability for preventing fraud.
6. Internal control does not increase the village money allocation's transparency for preventing fraud.

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