

The Effect of Accountability, Transparency and Internal Control on Fraud Prevention in Village Fund Management (Study on Villages in Musi Banyuasin Regency)

Delpiana^{1*}, Sopiyan A.R¹, Yuliana Sari¹

¹Sriwijaya State Polytechnic, Indonesia

*) Corresponding Email: delviana75151@gmail.com

ARTICLE INFO

Article History:

Submitted November 25, 2025
Revised February 2, 2026
Accepted March 16, 2026

Keywords:

Accountability, Transparency,
Internal Control, Fraud Prevention,
Village Funds

Published by the Faculty of Economics
and Business, PGRI University of
Palembang

ABSTRACT

This study aims to examine the effect of accountability, transparency, and internal control on fraud prevention in the management of village funds in Musi Banyuasin Regency. A quantitative approach was employed through a survey of 120 village officials from three districts: Lawang Wetan, Sekayu, and Babat Toman. The study population includes all village offices across Musi Banyuasin Regency, with samples selected using purposive sampling. Data were analyzed using multiple linear regression. The findings reveal that accountability, transparency, and internal control have a positive and significant impact on fraud prevention. These results suggest that strengthening these three elements can enhance the governance of village funds, ensuring they are managed with greater accountability, openness, and integrity.

A. INTRODUCTION

Village development is a strategic priority in realizing the equitable distribution of community welfare, one of which is through the Village Fund policy mandated in Law Number 6 of 2014 concerning Villages. This fund gives the authority to the village government to manage the development budget according to local needs. However, increasing the allocation of funds every year also opens up opportunities for irregularities, especially if management is not carried out in an accountable and transparent manner. These irregularities are often in the form of fraud, such as abuse of authority, embezzlement, and manipulation of financial statements, which harm the community and undermine public trust in the village government.

The principle of accountability is very important in ensuring that the management of the Village Fund runs in accordance with the provisions. Accountability includes accountability for budget planning, execution, and reporting. On the other hand, transparency supports information disclosure that allows the public to actively access and supervise the use of funds. Unfortunately, in several villages in Musi Banyuasin Regency, accountability and transparency practices are still not optimal, as seen from incomplete reports and delays in the delivery of public information. In addition, weak internal control is another factor that increases the risk of fraud, especially when village officials do not have adequate capacity or supervision procedures.

Cases of misuse of Village Funds, such as alleged corruption in the BLT program and village internet projects in Lawang Wetan, Babat Toman, and Sekayu Districts, show that strengthening village financial governance is still a challenge. Although regulations and oversight have been implemented, practice on the ground shows that there are still loopholes that allow for deviations. Therefore, this study aims to analyze the influence of accountability, transparency, and internal control on fraud prevention in the management of Village Funds in Musi Banyuasin Regency.



This research is expected to contribute to improving the quality of cleaner and more responsible village financial management. The results are expected not only to strengthen the academic literature related to village governance, but also to provide practical recommendations for village governments and supervisory agencies to build an effective, efficient, and community-welfare-oriented Village Fund management system.

B. THEORETICAL STUDY

Fraud Diamond Theory

Wolfe and Hermanson (2004) developed the Fraud Triangle theory into the Fraud Diamond by adding one important element, namely individual capability, in addition to the previous three elements: pressure, opportunity, and *rationalization*. These four elements interact with each other in explaining the cause of someone committing fraud.

Pressure arises from economic needs, lifestyles, or social demands that can encourage village officials to abuse their authority. Opportunities arise due to weak supervision, low transparency, and ineffective internal control systems. Rationalization is the process of self-justification for fraudulent actions committed. Capability refers to a person's ability, both in terms of position, access to information, and the ability to manipulate the system. In the context of village fund management, the implementation of accountability, transparency, and good internal control can suppress these four factors. All three form a governance system that is able to significantly reduce the chance of fraud.

Accountability

Accountability is an obligation that must be fulfilled by leaders and government apparatus to provide reports and accountability for the implementation of duties, resource utilization, and achievement of goals to those who have authority (Ardiyanti, 2019). In the context of public administration, every government activity and policy must be accountable openly and transparently to the public and stakeholders (Ellectrananda & Wibisono, 2018).

According to Indradi (2019), accountability can be divided into three main forms, namely political accountability related to the political system and election process, financial accountability related to responsibility for the management and utilization of the public budget, and legal accountability which focuses on compliance with norms and legal regulations in every government implementation activity.

Accountability indicators in village fund management include: guidelines for planning, implementation, administration, reporting, and accountability (Ardiyanti, 2019). Thus, accountability requires openness and responsibility from village officials to every aspect of financial management.

Transparency

Transparency is the government's openness in providing information to the public regarding financial management, including village funds (Bawono, 2019; Esa, 2020). This principle emphasizes the importance of public access to policy information, decision-making processes, and results achieved, thus enabling widespread oversight.

According to Didjaja (2019), transparency is not only limited to the financial aspect, but also includes: the openness of important meetings, access to public documents, the disclosure of legal data, and public involvement. The indicators of transparency in the context of village funds include: the provision and access of planning and accountability information, community involvement in deliberations, openness of the management process, and access to fund management documents (Bawono, 2019).

The implementation of good transparency will reduce the chances of irregularities because the public can participate in actively and objectively supervising the running of the government.

Internal Control

Internal control is a structured process designed to ensure the reliability of financial statements, asset protection, increased operational efficiency, and compliance with policies and regulations (Islamiyah, 2020). This process involves organizational planning and the application of management methods aimed at generating accurate information and supporting the effectiveness of task execution (COSO, 2023).

The main objectives of internal control include: asset security, reliability of financial and non-financial reporting, operational efficiency, and compliance with legal provisions. Islamiyah (2020) identifies several important indicators, namely: control environment, risk assessment, information and communication, and control activities. With an effective internal control system, the potential for deviations can be suppressed through a measurable and sustainable internal monitoring mechanism.

Pencegahan Fraud

According to COSO (2023), fraud prevention includes the organization's efforts to build a culture of integrity, manage fraud risks, and implement and monitor control systems on an ongoing basis. Modern approaches emphasize the use of technologies such as data analytics and artificial intelligence in early detection, strengthening governance, and information disclosure to support surveillance.

The BPKP Education and Training Center (2008) mentions five main objectives of fraud prevention, namely: *prevention, deterrence, disruption, identification, and civil action prosecution*. Prevention is not only administrative, but includes preventive measures based on adaptive policies, transparency, and risk-based supervision.

In general, fraud prevention is understood as a series of policies and systems that management implements to reduce the possibility of fraud from the earliest stage through structural and technological approaches.

Village Fund

Based on Law Number 6 of 2014 concerning Villages, a village is defined as a legal community unit that has the authority to regulate and manage the interests of its community in accordance with the rights of origin and traditions recognized in the national government system. The implementation of village government is carried out by the Village Head and his apparatus, which in the implementation of government functions is assisted by the Village Consultative Body.

Village management prioritizes the principles of recognition, subsidiarity, diversity, mutual cooperation, democracy, participation, and empowerment. The goal is to realize community welfare through public services, cultural preservation, economic development, and increasing village institutional capacity.

Village Funds are budget allocations from the central government to village governments which are used to finance the implementation of government, development, and community empowerment. The main goal is to encourage the acceleration of development, poverty alleviation, and equitable distribution of welfare in villages, especially in disadvantaged areas.

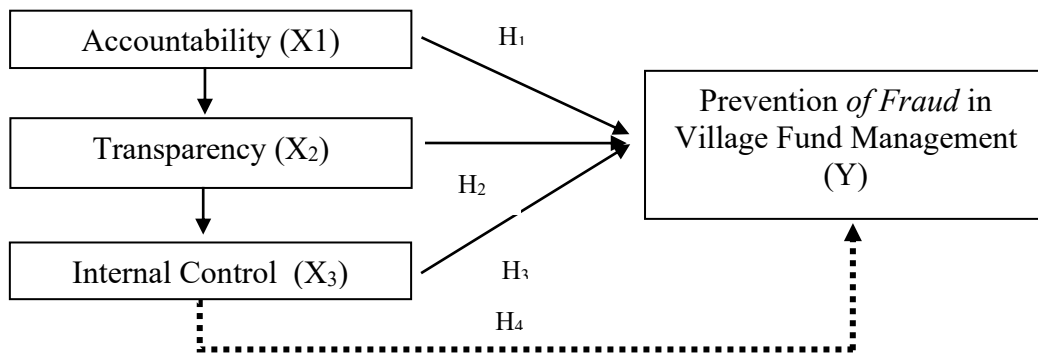
Village Fund management is directed to priority sectors such as basic infrastructure development, education, health, local economy, as well as community empowerment programs based on village participation and potential.

Frame of Mind

Based on the theoretical foundation that has been described, a framework can be formulated that accountability, transparency, and internal control play a role in influencing fraud prevention efforts. The three independent variables are interrelated and support each other in realizing more transparent, clean, and accountable village financial management. The relationship between variables in this study is described through the following



framework: accountability, transparency, and internal control as independent variables that affect fraud prevention as bound variables.



Hipotesis

The hypotheses proposed in this study are: H1: Accountability affects fraud prevention, H2: Transparency affects fraud prevention, H3: Internal control affects fraud prevention, and H4: Accountability, transparency, and internal control simultaneously affect fraud prevention in village fund management.

C. RESEARCH METHODS

This study uses a quantitative approach with a causal associative type to analyze the influence of accountability, transparency, and internal control on fraud prevention in village fund management. The sample consisted of 148 village officials in Musi Banyuasin Regency who were selected through *purposive sampling techniques*. Primary data were collected using a five-point Likert scale closed questionnaire based on the theoretical indicators of each variable. Accountability is measured through accountability, clarity of role, and procedural compliance; transparency through information disclosure, public participation, and accessibility of reports; while internal control refers to the five components of COSO. Fraud prevention variables are measured through preventive measures, early detection, and supervision. The data were analyzed by multiple linear regression using SPSS after going through the validity test, reliability, and classical assumptions.

D. RESULTS AND DISCUSSION

This study aims to analyze the influence of accountability, transparency, and internal control on fraud prevention in the management of village funds in Musi Banyuasin Regency. The research data was collected through the distribution of questionnaires to 148 respondents, but only 120 questionnaires were valid and could be used in the analysis.

Descriptive Statistical Test Results

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Accountability	120	15.00	25.00	20.1333	2.67868
Transparency	120	15.00	25.00	20.2667	1.97349
Internal Control	120	18.00	30.00	25.2583	3.07469
Prevention of Fraud in Village Fund Management	120	24.00	40.00	32.9583	3.94584
Valid N (listwise)	120				

Source : Primary data processed, 2025

The results of the analysis showed that the accountability variable had an average of 20.13 (Standard Deviation = 2.68), transparency 20.27 (Standard Deviation = 1.97), internal control 25.26 (Standard Deviation = 3.07), and fraud prevention 32.96 (Standard Deviation = 3.95). All variables showed a high average value, reflecting the positive perception of

respondents towards the management of village funds. However, there were variations in perceptions between respondents, indicating differences in implementation between regions.

Validity Test Results

No	Indicator	r hitung	r tabel	Remarks
1.	Accountability			
-	Indicator 1	0,699	0,176	VALID
-	Indicator 2	0,703	0,176	VALID
-	Indicator 3	0,693	0,176	VALID
-	Indicator 4	0,772	0,176	VALID
-	Indicator 5	0,770	0,176	VALID
2.	Transparency			
-	Indicator 1	0,590	0,176	VALID
-	Indicator 2	0,504	0,176	VALID
-	Indicator 3	0,410	0,176	VALID
-	Indicator 4	0,580	0,176	VALID
-	Indicator 5	0,628	0,176	VALID
3.	Internal Control			
-	Indicator 1	0,700	0,176	VALID
-	Indicator 2	0,782	0,176	VALID
-	Indicator 3	0,784	0,176	VALID
-	Indicator 4	0,760	0,176	VALID
-	Indicator 5	0,774	0,176	VALID
-	Indicator 6	0,759	0,176	VALID
4.	Prevention of <i>Fraud</i> in Village Fund Management			
-	Indicator 1	0,599	0,176	VALID
-	Indicator 2	0,691	0,176	VALID
-	Indicator 3	0,674	0,176	VALID
-	Indicator 4	0,714	0,176	VALID
-	Indicator 5	0,728	0,176	VALID
-	Indicator 6	0,734	0,176	VALID
-	Indicator 7	0,803	0,176	VALID
-	Indicator 8	0,670	0,176	VALID

Source : Primary Data processed, 2025

All indicators of each variable have a correlation coefficient value greater than r_{tabel} by 0.176 (with $n = 120$). This shows that all statement items in the questionnaire are valid and feasible to be used to measure the variables in this study.

Data Reliability Test Results

VARIABEL	Cronbach Alpha	α Standar	STATUS
Accountability	0,777	0,70	Reliabel
Transparency	0,832	0,70	Reliabel
Internal Control	0,854	0,70	Reliabel
Prevention of Village Fund Fraud	0,854	0,70	Reliabel

Source : Data processed in 2025

The results of the reliability test showed that all variables had a Cronbach's Alpha value above 0.70, which indicates that the instrument used was reliable and consistent in measuring each variable construct in this study.

Normality Test Results

Significance Value	$\alpha = 0.05$	Remarks
0,057	0,05	Normal

Source : Data processed in 2025



The results of the Kolmogorov-Smirnov test show the value of Asymp. Sig. (2-tailed) is 0.057, which exceeds the significance limit of 0.05. Thus, the residual data in the regression model is normally distributed so that the assumption of normality is declared fulfilled.

Multicolinerity Test Results

Variabel	Tolerance	VIF	Remarks
Accountability	0,890 > 0,10	1,124 < 10	Not Happening
Transparency	0,941 > 0,10	1,062 < 10	Not Happening
Internal Control	0,926 > 0,10	1,080 < 10	Not Happening

Source : Data processed in 2025

The results of the multicollinearity test analysis showed that all independent variables had a tolerance value above 0.10 and a variance inflation factor (VIF) value below 10. These findings indicate the absence of multicollinearity between independent variables in the regression model. Thus, the regression model used has met the independent assumption of multicollinearity as one of the requirements in multiple linear regression analysis.

Heteroscedasticity Test Results

VARIABEL	Nilai Signifikansi	α = 0,05	Remarks
Accountability	0,243	0,05	Not Happening
Transparency	0,951	0,05	Not Happening
Internal Control	0,585	0,05	Not Happening

Source : Data processed in 2025

The results of the heteroscedasticity test showed that all independent variables had a significance value greater than 0.05. This indicates the absence of heteroscedasticity symptoms in the regression model. Thus, the model was declared to meet the assumption of residual variance similarity (homoskedasticity) and was suitable for use for further analysis.

Multiple Regression Analysis Test Results

VARIABEL	b	t	Sig
Constant	4,391	0,947	0,346
Accountability	0,570	4,706	0,000
Transparency	0,377	2,356	0,020
Internal Control	0,375	3,622	0,000

Source : Data processed in 2025

Based on the results of multiple linear regression analysis, the regression equations in this study can be formulated as follows:

$$PF = 4.391 + 0.570AK + 0.377TR + 0.375PI + \epsilon$$

The description of the regression equation is as follows:

1. The Intercept constant of 4.391 shows that when the variables of accountability, transparency, and internal control are at zero, the level of fraud prevention in village fund management is estimated at 4.391. This value represents the basic level of fraud prevention without the influence of the three independent variables.
2. The Accountability Coefficient of 0.570 indicates that every one unit increase in the accountability variable, assuming the other variable is constant, will increase fraud prevention by 0.570. A significance value of 0.000 (< 0.05) indicates that the effect of accountability on fraud prevention is statistically significant.
3. The Transparency Coefficient of 0.377 indicates that a one-unit increase in the transparency variable, assuming the other variable is fixed, will increase fraud prevention by 0.377. With a significance value of 0.020 (< 0.05), the effect of transparency on fraud prevention was declared significant.
4. The Internal Control Coefficient of 0.375 indicates that every one unit increase in the internal control variable, assuming the other variables do not change, will increase fraud

prevention by 0.375. A significance value of 0.000 confirms that the effect of internal control on fraud prevention is statistically significant.

Hasil Uji T			
VARIABEL	b	t	Sig
Constant	4,391	0,947	0,346
Accountability	0,570	4,706	0,000
Transparency	0,377	2,356	0,020
Internal Control	0,375	3,622	0,000

Source : Data processed in 2025

Based on the results of the t-test, the results of the hypothesis test are described as follows:

1. The accountability variable has a calculated t value of 4.706, greater than the t table of 1.658, with a significance value of $0.000 < 0.05$. A positive beta coefficient indicates that accountability has a positive effect on fraud prevention. Thus, accountability has a partial significant effect on fraud prevention, so the first hypothesis (H1) is accepted.
2. The value of the transparency variable calculation of 2.356 exceeded the t_{table} 1.658 with a significance of 0.020 (< 0.05) and a positive coefficient. This means that transparency has a positive and significant effect on fraud prevention in village fund management, so the second hypothesis (H2) is accepted.
3. The internal control variable had a t_{cal} value of 3.622, higher than the t_{table} of 1.658, with a significance value of $0.000 < 0.05$. A positive beta coefficient indicates a positive influence of internal control on fraud prevention. Thus, internal control has been proven to have a positive and significant effect on fraud prevention, so the third hypothesis (H3) is accepted.

Hasil Uji F	
F	Sig
16,774	0,000 ^b

Source : Data processed in 2025

Based on the ANOVA output, it shows an F-calculation value of 16.774 with a significance of 0.000 (< 0.05), which means that the variables of accountability, transparency, and internal control simultaneously have a significant effect on fraud prevention in the management of village funds. Therefore, the regression model used is considered valid and feasible.

Determination Coefficient Test Results (R^2)

R Square	Adjusted R Square
0,303	0,285

Source : Data processed in 2025

Based on the Adjusted R Square value obtained of 0.285 or 28.5%, it can be interpreted that independent variables that include accountability, transparency, and internal control are simultaneously able to explain the variation in the dependent variable, namely fraud prevention in village fund management, by 28.5%. Meanwhile, the remaining 71.5% was explained by factors other than the model that were not included in the study.

E. CONCLUSION AND SUGGESTIONS

Conclusion

1. Accountability has a positive and significant effect on fraud prevention. The results of the t-test showed a calculated t-value of 4.706 with a significance level of 0.000 (< 0.05), and a regression coefficient of 0.425. This shows that any increase in accountability will increase fraud prevention efforts in the management of village funds.



2. Transparency has a positive and significant effect on fraud prevention. The t-value of 2.356, the significance of 0.020 (< 0.05), and the regression coefficient of 0.217 show that the higher the transparency applied in the management of village funds, the lower the potential for fraud.
3. Internal control also has a positive and significant effect on fraud prevention. The results of the t-test produced a *calculated t-value* of 3.055, a significance of 0.003, and a regression coefficient of 0.274. This means that strengthening the internal control system will further increase the effectiveness of fraud prevention in the management of village funds.
4. Simultaneously, accountability, transparency, and internal control have a significant effect on fraud prevention. This is evidenced by the results of the F test of 23.931 and a significance value of 0.000 (< 0.05), as well as a determination coefficient value (R^2) of 0.336, which means that the three independent variables were able to explain the variation in fraud prevention by 33.6%, while the remaining 66.4% were explained by other factors outside this study.

Suggestion

1. The village government is expected to maintain and continue to increase accountability in the management of village funds. Every financial activity needs to be accounted for clearly and openly so that the potential for fraud can be minimized.
2. Village governments are encouraged to prioritize the application of the principle of transparency at every stage of village fund management, including the planning, implementation, and reporting processes. The implementation of more optimal transparency is expected to strengthen public trust and encourage active public involvement in surveillance activities.
3. This research is expected to be a reference for local governments and related agencies in strengthening village internal control through clear division of tasks, routine internal audits, and continuous monitoring of financial management.
4. The researcher is further advised to develop this study by adding other variables that also have the potential to affect fraud prevention. Variables that can be considered include organizational culture, the role of supervisory institutions, and the level of integrity of village officials. The addition of this variable is expected to be able to expand the scope of analysis and increase the relevance of research results in various village contexts.

BIBLIOGRAPHY

- Adhivinna, V. V., Selawati, M., & Umam, M. S. (2022). Competence of apparatus and internal control systems in fraud prevention in village fund management. *Journal of Accounting Applications*, 6(2), 63–74.
- Armelia, P. A., & Wahyuni, M. A. (2020). The Influence of Village Apparatus Competence, Effectiveness of Internal Control, and Moral Sensitivity on Fraud Prevention in Village Financial Management. *Vocational : Journal of Accounting Research*, 9(2), 61.
- Aprilia, K. W. I., & Yuniasih, N. W. (2021). The Influence of Village Apparatus Competence, Individual Morality and Organizational Culture on Fraud Prevention in Village Financial Management (*Empirical Study on Village Governments in Denpasar City*). April, 25–45.
- Aulia, F., Syamsuddin, S., & Sahrir, S. (2023). The Influence of Moral Sensitivity, Transparency and Accountability on Fraud Prevention in the Management of Village Fund Allocation. *Owner*, 7(3), 2112–2120.

- Chairi, N., Indriyani, M., & Darwanis, D. (2022). Competence, Morality and Whistleblowing Systems in Fraud Prevention: An Empirical Study on Indonesian Government Organizations. *Media Research Accounting, Auditing & Information*, 22(1), 119–142.
- Dewi, I. A. M. A., Putra, C. G. B., & Wati, N. W. A. E. (2024) The Effect of Accountability, Competence of Village Apparatus and Compensation Suitability on Fraud Prevention in the Management of Village Funds in North Kuta and South Kuta Districts
- Dewi, L. P., Sunaryo, K., & Yulianti, R. (2022). The Influence of Apparatus Competence, Individual Morality, Organizational Culture, Accountability Practices, and Whistleblowing on Fraud Prevention in Village Fund Management (Empirical Study on Villages in Prambanan District, Klaten). *Journal of Accounting Studies*, 9(2), 327–340.
- Eldayanti, N. K. R., Indraswarawati, S. A. P. A., & Yunianingsih, N. W. (2020). The influence of the competence of village officials, internal control system, integrity and accountability on fraud prevention in village financial management. *Hita Accounting and Finance of Hindu University of Indonesia*, 2016, 465–494.
- Fahreza, M. B., Nugroho, W. S., & Purwantini, A. H. (2022). The Effect of Financial Reporting Compliance, Internal Control System, Whistleblowing System, and Village Apparatus Competency on the Prevention of Fraud in Village Fund Management (Empirical Study on Villages in Kemiri District, Purworejo Regency). *Business and Economics Conference in Utilization of Modern Technology*, 13(2), 202–217.
- Ghozali, Imam. (2018). *Application of Multivariate Analysis with IBM SPSS Program 26*. Published by Diponegoro University: Semarang
- Hidayati, F. K., & Widiastuti, H. (2019). The Effect of Internal Control and Good Government Governance on Fraud Prevention. *National Seminar and The 6th Call for Sharia*, 571–584.
- Islamiyah, F., Made, A., Sari, A. R. (2020). The Influence of Village Apparatus Competence, Morality, Internal Control System, and Whistleblowing on Fraud Prevention in Village Fund Management in Wajak District (Empirical Study on Sukoanyar Village, Wajak Village, Sukolilo Village, Blayu Village and Patokpicis Village). *Journal of Accounting Student Research (JRMA)*, Vol. 8, No.1.
- Kivaayatul Akhyaar, Anissa Hakim Purwantini, Naufal Afif, & Wahyu Anggit Prasetya. (2022). The Effect of Financial Reporting Compliance, Internal Control System and Whistleblowing System on Fraud Prevention in Village Fund Management. *Accounting Research Group*, 13(2), 202–217.
- Kurniawati. (2023). The Influence of Apparatus Competence, Morality, Transparency and Internal Control on Fraud Prevention in Village Fund Management. *AT-TAWASSUTH: Journal of Islamic Economics*, VIII(1), 1–19.
- Lusi, Apriliyani, Nur Kholis. (2023). *The Influence of Individual Competence, Accountability, and Morality on Fraud Prevention in the Management of Village Funds in Lusi*, Apriliyani, Nur Kholis. Sec. 1(3), 58–77.
- Nurhasanah, (2024). *The Influence of Competence, Accountability, and Morality of Village Apparatus on Fraud Prevention in the Management of Village Funds in Lubuk Keliat District*. 4, 4555–4572.
- Prabawati, N. W. S., & Rasmini, N. K. (2024). The Influence of Human Resource Competence, Accountability, Transparency, and Whistleblowing on Fraud Prevention in Village Fund Management. *E-Journal of Economics and Business, Udayana University*, 13(5), 921.
- Putri, A. Y. A., Irawan, D., & Widyastuti, A. (2024). The Effect of Transparency, Accountability and Compliance with Accounting Rules on Fraud Prevention in the



- Management of Village Funds in Panekan District. *Review Of Applied Accounting Research (RAAR)*, 3(2), 71–90.
- Rahmawan & Akbar. (2024). *The Influence of Competence, Organizational Commitment, and Transparency on the Prevention of Fraud in Village Fund Management*. 20, 520–533.
- Scott. (2023). *Quantitative, Qualitative, and R&D Research Methods*.
- Theresia Astrid Narwastu Aji. (2023). *The Effect of Accountability, Transparency, and Internal Control System on Fraud Prevention in Village Financial Management in Grogol District Villages*. 1–23.
- Undang-Undang Nomor 6 Tahun, 2014. (2016). DESA - Optimization Of Variable Structure Modelica Models Using Custom Annotations. *ACM International Conference Proceeding Series, 18-April-2(1)*, 45–54.
- Utama, D. A., Sitawati, R., & Subchan. (2014). The Effect of Internal Control on Fraud Prevention. *Journal of Accounting*, 18(2), 109–124.
- Utami, N. W. D., Kristiantari, D. A., & Miati, N. L. P. M. (2023). The Influence of Individual Competence, Accountability and Morality on Fraud Prevention in Village Fund Management. *Warmadewa Journal of Accounting Research*, 4(1), 20–25.
- Widiyarta, K., Herawati, N. T., & Atmadja, A. T. (2017). The Influence of Apparatus Competence, Organizational Culture, Whistleblowing and Internal Control System on Fraud Prevention in Village Fund Management (Empirical Study on Village Government in Buleleng Regency). *E-Journal S1 Ak Ganesha University of Education*, 8(2), 1–12
- Yuliasuti, V., Hartono, A., & Wijayanti, I. (2022). The Influence of Transparency, Accountability, Internal Control System, and Participation on Village Fund Management. *Bussman Journal : Indonesian Journal Of Business And Management*, 2(3), 502–518.