



THE INFLUENCE OF INTERNAL CONTROL EFFECTIVENESS ON CORRUPTION PREVENTION WITH PERFORMANCE ACCOUNTABILITY AS AN INTERVENING VARIABLE

Muhammad Nasruddin¹, Nadirsyah², Nuraini³

Universitas Syah Kuala, Banda Aceh, Indonesia

nasruddin832@gmail.com¹, nadirsyah@unsyiah.ac.id², nurainia@usk.ac.id³

KEYWORDS	ABSTRACT
performance accountability, internal control effectiveness, budget participation, apparatus competency, corruption prevention.	This study aims to determine the effect of internal control effectiveness, budget participation, and apparatus competence on corruption prevention with performance accountability as intervening variables. This study is on the Independent Electoral Commission in Aceh Province and the General Election Commission in North Sumatra Province with a total of 58 work units with data analysis using multiple linear regression. The data uses a questionnaire; the financial manager, the respondent, is given a questionnaire using digital assistance, namely the Google form. This study used data quality tests, classical assumption tests, and computer-assisted hypothesis testing through the IBM SPSS for Windows program. The results show that the effectiveness of internal control, budget participation, apparatus competency, and performance accountability have an impact on preventing corruption in the Independent Electoral Commission in Aceh Province and the General Election Commission in North Sumatra Province. These results indicate that the Effectiveness of Internal Control, Budget Participation, and Apparatus Competence affect accountability at the Independent Electoral Commission in Aceh Province and the Provincial Election Commission in North Sumatra. At the same time, the Effectiveness of Internal Control, Budget Participation, and Apparatus Competence influence Corruption Prevention through Performance Accountability at the Independent Electoral Commission in Aceh Province and the Provincial General Election Commission in North Sumatra.

DOI: 10.58860/ijsh.v2i7.71

Corresponding Author: Muhammad Nasruddin
E-mail: nasruddin832@gmail.com

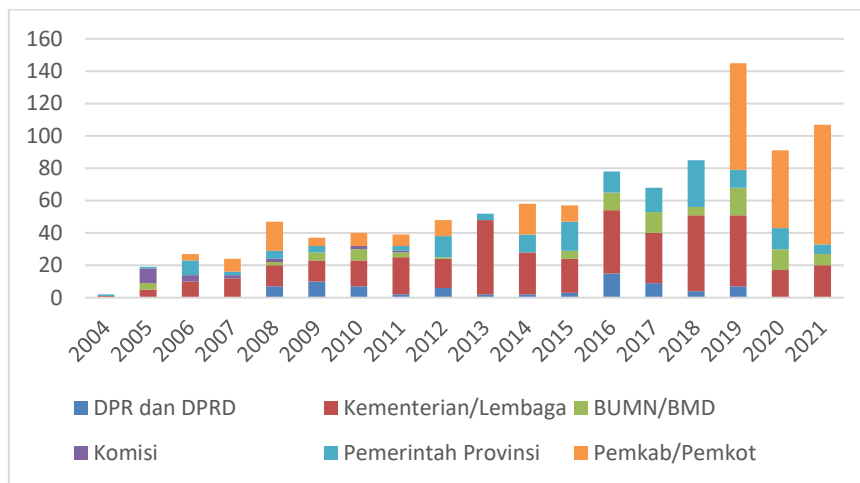
INTRODUCTION

Corruption has existed since ancient times, developed over the years, and has become complex, so it is not easy to investigate. It causes damage to a country's business and economy (Qia & Yanting, 2023). ACFE (Association of Certified Fraud Examiners), an Anti-Corruption organization that provides anti-corruption education and training and is domiciled in Austin, Texas, United States of America, in its report "Occupational Fraud 2022 A Report to the Nations" reveals losses from corruption reaching \$ 1, 5 billion annually.

Corruption losses also occurred in Indonesia; ICW (Indonesian et al.) (2022) revealed that corruption losses in Indonesia in 2022 alone reached 42,747 trillion with 597 cases; this was also corroborated by Transparency International Indonesia (2022), which stated that in 2022 corruption in Indonesia is still high, as evidenced by the corruption perception index with a score of 34 out of 100 and ranks 96 out of 180 countries. These two things illustrate that Indonesia still needs to be free from corruption.

Corruption in Indonesia has entered various sectors starting from the Central Government, Provinces, Districts/Cities, sub-districts, and even down to the village level; this statement is also supported by the KPK (Corruption Prevention Commission) (2022), stating that district/city

governments rank first corruption with 483 cases, then ministries and institutions 402 cases, and in the third position the provincial government 158 cases (Basri & Umar, 2021).



Graphic 1. Corruption by Agencies from 2004-2021

Source: KPK, 2022

The General Election Commission (KPU) as the General Election organizer (PEMILU) at the national, provincial, and district/city levels have not been spared from corruption cases, including the corruption in the 2017 regional election grants in West Fakfak district, which involved commissioners and financial managers with an estimated state loss reached IDR 5 billion (Kompas.com, 2022). Corruption in the 2014 ELECTION funds and the 2017 ELECTION budget at the KPU, West Seram Regency, Maluku Province, with state losses of IDR 9.6 billion (Kompas.com, 2022). Then the corruption in the 2015 election grant funds at the KPU, Depok Regency, West Java, resulted in a state loss of IDR 800 million (Kompas.com, 2022). Furthermore, the Lamongan Regency KPU, East Java Province, also experienced corruption in the 2015 ELECTION grant funds with state losses of Rp. 1 billion (Finance, 2015).

The KPU in North Sumatra Province has also experienced the same thing, including corruption in the grant funds for the 2020 Regional Head Election (PILKADA) at the Serdang Bedagai Regency KPU, which involved the Budget User Authority (KPA), the Commitment Making Officer (PPK), and the Treasurer with state losses of up to Rp. 1.2 billion (News.detik.com, 2021), then the corruption case in the 2013 PILKADA grant funds at the Labuhan Batu Regency KPU involved the treasurer with a loss of Rp. 257 million (Liputan6.com, 2015) . Furthermore, the 2014 ELECTION budget corruption case at the Langkat Regency KPU also involved the KPA and the treasurer with state losses of Rp. Three hundred sixty-five million (Mudanews.com, 2019).

KIP (Independent Election Commission) is part of the KPU in organizing the ELECTIONS and PILKADA in Aceh Province as stipulated in Law Number 11 of 2006, where corruption also occurred; this case involved the financial manager of KIP Aceh Singkil Regency, where the former Chair, Secretary, Treasurer were causing losses to the state of more than IDR 1.3 billion (Serambinews.com, 2021). Then corruption at the Southeast Aceh KIP with state losses of up to IDR 900 million involving the Secretary and treasurer of the Southeast Aceh KIP (Serambinews.com, 2021). Then the Aceh Inspectorate found a double allowance for 22 State Civil Apparatuses (ASN) who allegedly received a double allowance from 2014 to 2016 (Serambinews.com, 2021).

Table 1. Corruption at the KPU/KIP in 2015-2022

I	ACEH	YEAR	STATE LOSS (RP)	SOURCE
	KIP Aceh Tenggara	2017	900,000,000	serambinews.com 2021
	KIP Aceh	2016	1,100,000,000	Serambinews.com, 2016
	KIP Aceh singkil	2015	1,300,000,000	serambinews.com, 2015
II	NORTH SUMATRA	YEAR	STATE LOSS (RP)	SOURCE
	KPU Serdang Bedagai	2020	1,200,000,000	News. detik.com 2021
	KPU Labuhan Batu	2013	257,000,000	Liputan6.com, 2015
	KPU Langkat	2014	365,000,000	Mudanews.com, 2019
III	WEST JAVA	YEAR	STATE LOSS (RP)	SOURCE
	KPU Depok	2015	800,000,000	Kompas.com 202
IV	JAVA TMIR	YEAR	STATE LOSS (RP)	SOURCE
	KPU Lamongan	2015	1,000,000,000	CPC, 2015
V	MALUKU	YEAR	STATE LOSS (RP)	SOURCE
	West Seram Election Commission	2017	9,600,000,000	Kompas.com 2022
VI	PAPUA	YEAR	STATE LOSS (RP)	SOURCE
	West Fakfak KPU	2017	5,000,000,000	Kompas.com 2022

Source: Mass Media (2022)

Based on this case, the financial manager abused his authority by falsifying budget accountability documents for fictitious activities. Financial managers also cannot be held accountable for several budget items, which results in state losses.

An organization must have a policy for dealing with activities that do not follow the rules for activities that lead to corruption and a clear policy on its implementation. The internal control system will be able to understand effectively and efficiently if leaders can create good environmental controls, especially by having integrity and ethical values and assigning employees to jobs or fields so that employees work well and can be responsible for their work. Or his job.

Applying government regulation number 60 of 2008 concerning government internal control is worthwhile; the government's internal control system prevents corruption (Hendri et al., 2020). Corruption prevention is very important because corruption can harm the organization; among the components of effective corruption, prevention is implementing internal controls, namely risk management programs and fraud risk assessment (Dominic, 2018).

Previous research explained that the public sector in Tanzania stated that corruption detection and prevention could be carried out by controlling and communicating processes to staff (Malle et al., 2022). This is in line with previous research; one way to prevent corruption can be done with internal control, the application of an internal control system, an internal control system that affects the prevention of corruption in local governments and village-level orders (Rani et al., 2021); (Din et al., 2021); (Basri & Umar, 2021); (Wahyudi et al., 2022); (Pamungkas & Rachbini, 2021).

H1: The effectiveness of internal control affects the prevention of corruption.

Budget participation is a process that improves the quality of the budget and can affect managerial performance as measured by the achievement of management functions which are a key factor in the implementation of management functions and their success through the budget (Novlina & Indriani, 2020). The preparation of the budget, which is carried out in a participatory manner, shows that all officials who are members of the organization can understand and know the direction and goals of the organization as outlined in the budget. Performance improvement through a well-managed budget is the goal of the organization. With an understanding of all officials in the organization towards organizational goals, it is hoped that corruption can be minimized because it will hinder organizational performance.

The budget as a budget planning tool is also a leadership tool to influence organizational commitment as a tool for controlling, coordinating, and communicating (Rivito & Mulyani, 2019). Process Control, Communication with Staff, and Ongoing monitoring are factors of corruption detection and prevention (Malle et al., 2022).

H2: Budget participation affects corruption prevention.

Competence is talent, ability, or skill. Talented human resources, also known as capable or skilled human resources. According to Hendri, competency is defined as an attribute or characteristic of a person that makes him successful in his work which is associated with the level of education, experience, and maturity (Hendri et al., 2020). According to *the Fraud Diamond Theory*, one of the causes of corruption is rationalization. Rationalization is the idea that criminals can come up with various reasons that must be accepted morally before they do something unethical (Abdullahi & Mansor, 2018).

Financial managers consisting of Budget User Authorities (KPA), Commitment Making Officers (PPK), Payment Order Making Officials (PPSPM), Treasurers, and Assistant Treasurers who are competent will influence corruption prevention because financial managers have the knowledge, skills, and understanding obtained through education (anti-corruption education), training so that good character will be formed which will have an impact on preventing corruption.

Previous research stated that the village apparatus's competency could prevent corruption in managing village funds (Wahyudi et al., 2022). Previous research stated that village officials' expertise impacted corruption prevention (Din et al., 2021). The previous research also proved that the quality of HR (human resources) affects corruption prevention in the Tarakanita school fund (Hendri et al., 2020).

H3: Apparatus competence influences corruption prevention

The Presidential Regulation of the Republic of Indonesia Number 81 of 2010 concerning the Grand Design of the 2010-2025 bureaucratic reform states that every central and regional government agency is required to develop a grand design of bureaucratic reform to increase accountability and oversight. The birth of the presidential regulation has a vision and mission to realize a clean and free government from corruption, collusion, and nepotism.

Planning includes a performance agreement to increase the integrity, transparency, and performance of the apparatus as well as provide a basis for the trustee for Performance Accountability, which begins with a plan that contains a performance agreement to improve the integrity, accountability, transparency, and performance of apparatus and becomes the basis for monitoring, evaluating, and overseeing the development or progress of performance that is expected to reduce corruption through supervision of increasing the integrity, accountability, transparency, and performance of apparatus. LAKIP will appear as a result of performance accountability as a measure of success or failure in achieving the government's vision and mission goals.

Performance accountability is one of the components of corruption prevention, as evidenced by previous research, showing that implementing performance accountability can reduce corruption (Pangaribuan, 2013); (Pamungkas & Rachbini, 2021). Other research proves that implementing a performance accountability system can reduce corruption; accountability in managing village funds has an impact on preventing corruption in village funds (Babulu, 2020). Then other research shows that the Government Agency Performance Accountability System (SAKIP) positively prevents corruption (Rani et al., 2021). Research in local government also proves that performance accountability can prevent corruption (Rahmasari & Setiawan, 2021).

H4: Performance accountability influences corruption prevention.

The birth of presidential instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies as the government's effort to create good and clean governance (*good governance*). The instructions oblige the central and local governments to manage budgets transparently and accountable, starting with planning through to reporting and using reports as performance evaluations.

One factor that influences the implementation of good performance in an organization is the implementation of effective internal controls (Hendri et al., 2020). Effective internal control will create a good overall activity process so that the programs prepared to achieve organizational goals can be achieved entirely with predetermined performance targets (Saputra, 2022).

The implementation of internal control will affect performance accountability from the central government, regional governments, and even universities. Previous research stated that internal control affects SAKIP (Government et al.) in the Riau Provincial Government (Rani et al., 2021). Previous research has shown that internal control systems and accounting controls significantly positively affect government agency performance accountability (Saputra, 2022).

Previous research stated that management control, a component of internal control, affects performance accountability at private tertiary institutions in Jakarta (Pamungkas & Rachbini, 2021). Other research also states that the internal control system influences performance accountability in the Malang city government (Mardiana & Setiyowati, 2021). Internal controls and SOPs (Standard et al.) can improve financial performance (Hendri et al., 2020). Financial performance is an indicator of the government in carrying out planning.

H5: The effectiveness of internal control affects performance accountability.

Performance accountability is accountability for the success and failure of implementing the organization's mission in achieving the goals and objectives set through a periodic accountability system. The presence of participatory budgeting can improve the quality of the budget. It can affect managerial performance by achieving management functions (Novlina & Indrani, 2020). Based on previous research states that participation in budgeting can moderate the clarity of budget targets, which affects performance accountability in Malang City local government organizations (Mardiana & Setiyowati, 2021). Previous research stated that participation in budgeting improves manager performance and will indirectly lead the company in a better direction (Anggadini et al., 2021). Participation in budgeting has a positive and significant effect on accountability for the performance of government agencies in the city of Bengkulu (Susanti et al., 2017). Previous research has stated that community participation in planning and managing the village budget affects accountability (Babulu, 2020).

H6: Budget participation affects performance accountability.

The birth of Presidential Regulation Number 29 of 2004 and Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Government Agency Performance Reports of course, human resources who have the knowledge, skills, and understanding gained through education, training, learning, and experience will certainly greatly influence the performance accountability of government agencies in planning government programs up to reporting and evaluating government activities.

Previous research indicates that the financial performance accountability system of the Representative Office of the North Sulawesi Province Financial and Development Supervision Agency is significantly and positively influenced by the competence of the apparatus (Sukarno et al., 2020). According to previous research, competence has an impact. It is not significant in the accountability of

the academic performance of private tertiary institutions in South Jakarta (Pamungkas & Rachbini, 2021). According to previous research, apparatus competence also influences accountability (Babulu, 2020). The quality of human resources also determines the success of a planned strategic program. This is evidenced by previous research, which states that the quality of human resources affects financial performance (Hendri et al., 2020).

H7: Apparatus competence influences performance accountability.

Accountability for the success or failure of the mission implementation of a government agency is its performance accountability. The purpose of performance accountability will create an effective and efficient organization, which has the potential to direct the organization to optimal performance with continuous supervision by the leadership.

Implementing an efficient internal control system can assist in implementing performance accountability. Performance accountability will be achieved in line with the organization's vision and mission expectations if the internal control system has been implemented effectively. An effective performance accountability system will reduce corruption within an organization. The internal control system at the Taranakita school can be mediated by financial performance to prevent corruption (Hendri et al., 2020). (Rani et al., 2021) his research shows that SAKIP (Government et al.) can moderate the effect of internal control on preventing corruption in Regional Apparatus Organizations in Riau Province. Then the internal control system does not affect accountability, but accountability impacts preventing corruption (Babulu, 2020).

H8: The effectiveness of internal control affects corruption prevention through performance accountability.

A sense of togetherness owned by the apparatus can increase performance. This is evidenced by previous research that budget participation can improve apparatus performance to achieve government goals (Wulandari & Nuryanto, 2018). The budget as a budget planning tool is also a leadership tool to influence organizational commitment and as a tool for controlling, coordinating, communicating, controlling, coordinating and communicating as a tool for preventing corruption (Rivito & Mulyani, 2019); (Malle et al., 2022).

LAN N defines performance accountability as accountability for whether or not the organization's mission is achieved in achieving the goals and objectives set through a periodic accountability system. Previous research stated that public participation in budget management affects accountability, and accountability impacts preventing corruption (Babulu, 2020). Previous research stated that participation in budgeting could improve the performance of local government officials, which will indirectly lead the organization in a better direction (Anggadini et al., 2021). Previous research has stated that budgetary participation can increase performance accountability (Susanti et al., 2017). Performance accountability can prevent corruption (Rahmasari & Setiawan, 2021), (Pangaribuan, 2013); (Saputra, 2022); (Rani et al., 2021). Other research also proves that budget participation can strengthen the relationship between budget consistency and performance accountability (Mardiana & Setiyowati, 2021).

H9: Budget participation affects corruption prevention through performance accountability.

Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 3 of 2020 concerning Talent Management for State Civil Servants, Every ASN needs to have the ability, knowledge, and skills, as well as intelligent behavior in order to carry out their duties properly, while Performance Accountability, is an organization carrying out its mission in terms of achieving the goals and objectives that have been set through a periodic accountability system. It is hoped that a competent apparatus will achieve the objectives of performance accountability, which include improving

institutional communication, allocating resources, making decisions, realizing public accountability, and helping improve government performance.

The implementation of performance accountability in government begins with planning and ends with reports and performance evaluations; of course, the public hopes that using public budgets can be more effective and efficient in avoiding corruption. Din et al. (2021), other research also states that competence can prevent corruption (Wahyudi et al., 2022). The quality of human resources influences financial performance, and financial performance can mediate human resources in preventing corruption (Hendri et al., 2020).

H10: Apparatus competence influences corruption prevention through performance accountability.

METHODS

The population in this study were all KIP work units in Aceh Province and KPU in North Sumatra Province, with a total of 58 work units. Respondents in this study were financial managers consisting of KPA (Budget et al.), PPK (Commitment Making Official), PPSPM (Paying Order Signatory Official), Treasurer and Assistant Treasurer 2 people in each work unit with a total of 348 respondents. The method of selecting respondents is using the census method or saturated sample. The data source for this research uses primary data sources; primary data is the acquisition of data by interview, distribution of questionnaires, and observation. Primary data refers to information about the variables studied that come directly from the unit of analysis. Three kinds of independent variables consist of Internal Control Effectiveness, Budget Participation, and Competence. In contrast, the dependent variable is a variable that is influenced by independent variables and is the main focus of research. The dependent variable in this study is corruption prevention.

Methods of data analysis using data quality test, classic assumption test, and hypothesis testing with the help of a computer through the IBM SPSS 22 for Windows program.

The data analysis model of multiple linear regression in this study is used to test the effect of independent variables on the dependent variable, namely the effect of the effectiveness of internal control, budgetary participation, competence, and performance accountability on corruption prevention, then the influence of the effectiveness of internal control, budgetary participation, competence on performance accountability. In this study, the formula for testing the effect of variables is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + e$$

$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

- Y = Corruption Prevention
- X1 = Effectiveness of internal control
- X2 = Budget Participation
- X3 = Competence
- Z = Performance Accountability
- α = Constant
- β 1, β 2, β 3, β 4 = Regression Coefficient
- e = Standard Error

Sobel testing is to find out whether performance accountability mediates the effect of internal control effectiveness on corruption prevention, whether performance accountability mediates the effect of budgetary participation on corruption prevention, and whether performance accountability mediates the effect of competence on corruption prevention. The Sobel test method is carried out by comparing

the t-table and t-count. To find T-count, divide ab by S_{ab} . The magnitude of the indirect *standard error* is S_{ab} , and the *standard error coefficients* a and b are written as S_a and S_b , respectively. A variable is considered to be able to mediate between the independent variable and the dependent variable if the Sobel test statistic is ≥ 1.96 and a significance level of 5%. The following is the formula for the standard error coefficients a and b :

$$S_{ab} = \sqrt{b^2 S_a^2 + a^2 S_b^2 + S_a^2 S_b^2}$$

Information:

- a = Variable Regression Coefficient (X) - Variable (Z)
- b = Variable Regression Coefficient (X) - Variable (Y)
- S_a = Standard Error Coefficient a (XZ)
- S_b = Standard Error Coefficient a (XY)

$$t = \frac{ab}{S_{ab}}$$

Information:

- t = t count
- ab = Standard Error Coefficient b
- S_{ab} = Standard Error Coefficient b

To perform hypothesis testing on the indirect relationship *between* the independent and dependent variables. Testing the mediating effect *in* this study uses an approach using the Sobel test to assess the degree of significance, as shown in the following figure:

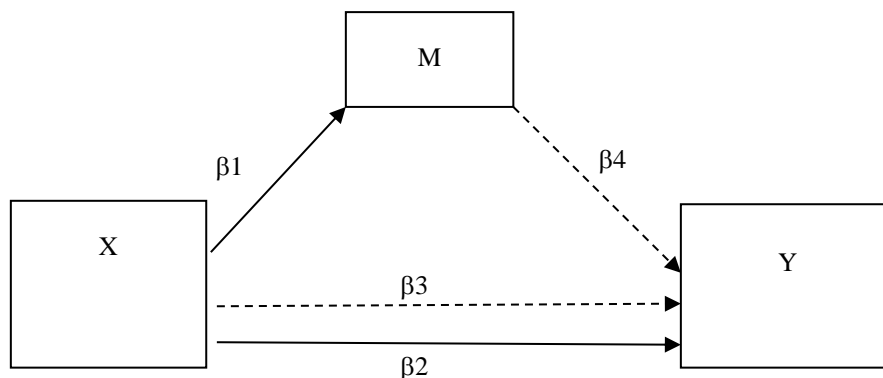


Figure 1. Testing of Mediating Effects

- Equation 1. $M = \beta_1 x$ \longrightarrow β_1 must be significant
 - Equation 2. $Y = \beta_2 x$ \longrightarrow β_2 must be significant
 - Equation 3. $Y = \beta_3 x + \beta_4 M$ \longrightarrow β_4 must be significant; if β_3 is not significant, it is fully mediated; if significant, β_3 is partially mediated.
- (Baron & Kenny, 1986)

RESULTS AND DISCUSSION

Descriptive Analysis

In summary, the descriptive statistics of the research data can be seen in Table 2 below:

Table 1. Descriptive Analysis

	N	Minimum	Maximum	Means	std. Deviation
Corruption Prevention	334	3,27	5.00	4.1541	,36826
Performance Accountability	334	3.00	5.00	4.2596	,42158
Internal Control Effectiveness	334	2.82	5.00	4.0872	,42185
Budget Participation	334	2.83	5.00	4.0668	,44720
Apparatus Competency	334	3.00	5.00	4.0746	,38914

Source: research data, 2023 (processed)

Prevention of Corruption with the mean (average value) shows that respondents tend to answer strongly agree based on the statement submitted by the researcher. The standard deviation value is 0.36, assuming the deviation from corruption prevention is very small because it is below the average value. The average value of Performance Accountability with a mean (average value) is 4.25; this indicates that respondents tend to answer strongly agree based on the statements submitted by the researcher. The standard deviation value is 0.42, which means that the deviation from Performance Accountability is very small because it is below the average value. The average value of Internal Control Effectiveness with a mean (average value) is 4.08; this indicates that respondents tend to answer strongly agree based on the statements submitted by the researcher. The standard deviation value is 0.42, which means that the deviation from Internal Control Effectiveness is very small because it is below the average value. The average value of Budget Participation with a mean (average value) of 4.06 indicates that respondents tend to answer strongly agree based on the statements submitted by the researcher. The standard deviation value is 0.44, assuming that the deviation from Budget Participation is very small because it is below the average value. Apparatus Competency with a mean (average value) of 4.07 indicates that respondents tend to answer strongly agree based on the statements submitted by the researcher. The standard deviation value is 0.38, meaning that the deviation from Apparatus Competence is very small because it is below the average value.

Hypothesis Testing Results

The results of data processing using multiple linear regression models for hypothesis testing can be seen in the following table:

Table 2. Analysis of the Influence of Internal Control Effectiveness, Budget Participation Apparatus Competence, and Performance Accountability on Corruption Prevention

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
1 (Constant)	,347	,115		3,014	,003		
Internal Control Effectiveness	,182	.032	,208	5,720	,000	,525	1,905
Budget Participation	,191	.031	,231	6,169	,000	,494	2,024
Apparatus Competency	,248	.038	,262	6,595	,000	,438	2,281
Performance Accountability	,300	.033	,342	9,169	,000	,500	2,001

Source: Primary Data (processed), 2023

Based on Table 2, the multiple linear regression equation can be compiled as follows: $Y = 0.347 + 0.182X_1 + 0.191X_2 + 0.248X_3 + 0.300X_4 + e$. Based on the regression equation, it can be explained

that the constant value is 0.347. This shows that the Effectiveness of Internal Control, Budget Participation, Apparatus Competence, and Performance Accountability is zero, then Corruption prevention is 0.347. The internal control effectiveness regression coefficient is 0.182. This shows that if Corruption Prevention increases by one unit, the effectiveness of internal control will increase by 0.182. This means that if Corruption Prevention has increased, it is part of the effectiveness of internal control owned by the Aceh KIP work unit and North Sumatra KPU. Budget Participation regression coefficient of 0.191. This shows that if Corruption Prevention increases by one unit, the Budget Participation will increase by 0.191. This means that if Corruption Prevention experiences an increase, it is part of the budget participation applied to the Aceh KIP and North Sumatra KPU work units. The implemented budget participation will prevent corruption at the Aceh KIP and North Sumatra KPU. Apparatus Competency regression coefficient of 0.248. This shows that if Corruption Prevention increases by one unit, the Apparatus Competence will increase by 0.248. This means that if Corruption Prevention has increased, it is because of the competency of the apparatus in financial management in the Aceh KIP and North Sumatra KPU work units. Performance accountability regression coefficient of 0.300. This shows that if Corruption Prevention has increased by one unit, then Performance Accountability will increase by 0.300. This means that if Corruption Prevention experiences an increase, it is part of the Performance Accountability applied to the Aceh KIP and North Sumatra KPU work units. Performance Accountability applied to the Aceh KIP work unit and North Sumatra KPU will improve Corruption prevention. The proposed hypothesis will be interpreted based on the t-test results or partial test with table values with a sig. $\alpha = 0.05$ and $df = nk-1 = 334-5-1=328$ of 1.967.

Table 3. Analysis of the Effect of Internal Control Effectiveness, Budget Participation and Apparatus Competency on Performance Accountability

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
(Constant)	,894	,188		4,765	,000		
1 Internal Control Effectiveness	,313	.051	,313	6,158	,000	,585	1,709
Budget Participation	,283	.050	,300	5,675	,000	,542	1,844
Apparatus Competency	,230	.062	,213	3,700	,000	,457	2,190

Source: Research data (2023)

Based on Table 3, the multiple linear regression equation can be compiled as follows: $Z = 0.894 + 0.313 X_1 + 0.300 X_2 + 0.213 X_3 + e$. Based on the regression equation, it can be explained that the constant value is 0.894. This shows that the effectiveness of internal control, budget participation, and apparatus competency is zero, then Performance Accountability is 0.894. The internal control effectiveness regression coefficient is 0.313. This shows that if Performance Accountability increases by one unit, the effectiveness of internal control will increase by 0.313. This means that if Performance Accountability has increased, it is part of the Effectiveness of Internal control owned by the Aceh KIP work unit and North Sumatra KPU. Budget Participation regression coefficient of 0.283. This shows that if Performance Accountability increases by one unit, the Budget Participation will increase by 0.283. If Performance Accountability experiences an increase, it is part of the budget participation applied to the Aceh KIP and North Sumatra KPU work units. The applied budgetary participation will prevent corruption at the Aceh KIP and North Sumatra KPU. The regression coefficient for Apparatus Competence is 0.230. This shows that if Performance Accountability increases by one unit, Apparatus Competence will increase by 0.230. This means that if Performance Accountability has increased, it is due to the competency of the apparatus in financial management in the Aceh KIP and North Sumatra

KPU work units. The proposed hypothesis will be interpreted based on the t-test results or partial test with table values with a sig. $\alpha = 0.05$ and $df = nk-1 = 334-5-1=328$ of 1.967.

Sobel test

Effect of Internal Control Effectiveness on Corruption Prevention Through Performance Accountability

Testing the effect of mediating variable Effectiveness of Internal Control on Corruption Prevention can be explained as follows:

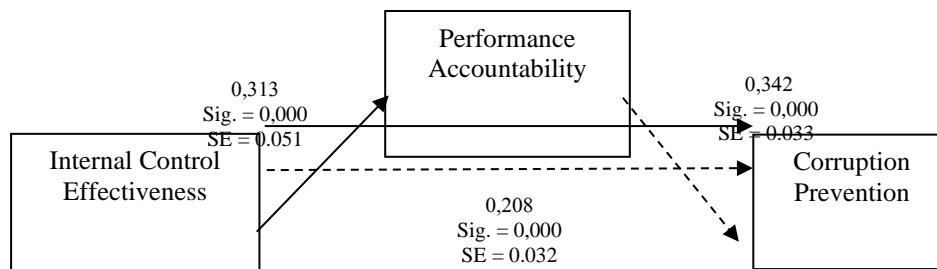


Figure 3. Testing of Control Effectiveness Mediating Effects Internal Against Corruption Prevention Through Performance Accountability

Based on Figure 4, the Sobel test results are as follows.

Input:		Test statistic:	Std. Error:	p-value:
a	0.313	Sobel test: 5.28075769	0.02027095	1.3e-7
b	0.342	Aroian test: 5.26265063	0.0203407	1.4e-7
s _a	0.051	Goodman test: 5.29905294	0.02020097	1.2e-7
s _b	0.033	Reset all	Calculate	

Figure 4. Sobel Test of Internal Control Effectiveness Against Corruption Prevention Through Performance Accountability

From the results of the Sobel test calculation above, it obtains a Z value of $5.280 > 1.967$ or a significance of $0.000 < 0.05$, thus proving that Performance Accountability mediates the effect of Internal Control Effectiveness on Corruption Prevention, H₈ is accepted.

Work Accountability has a significant effect and acts as a mediating variable; Internal Control Effectiveness has a significant effect on Corruption Prevention, then the role of Work Accountability in mediating the relationship between Internal Control Effectiveness and Corruption Prevention is *partially mediating*. Partial mediation means that Work Accountability does not fully mediate the relationship between the effectiveness of Internal Control against Corruption Prevention. Thus, implementing internal control at KIP in Aceh Province and KPU in North Sumatra Province influences Corruption Prevention, which cannot be replaced by Work Accountability.

The Effect of Budget Participation on Corruption Prevention Through Performance Accountability.

Testing the effect of mediating variable Budget Participation on Corruption Prevention can be explained as follows:

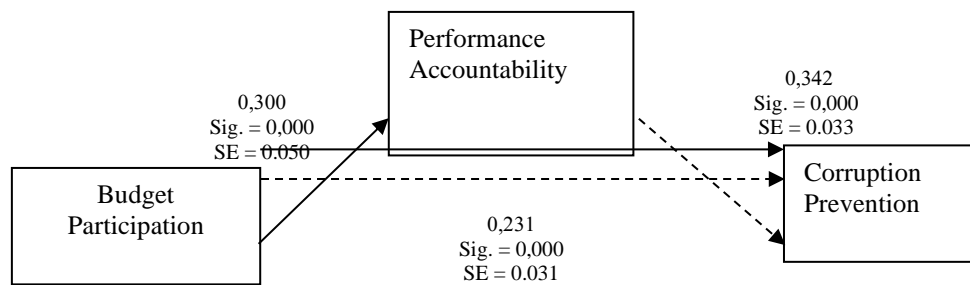


Figure 5. Testing the Effects of Mediating Budget Participation Against Corruption Prevention Through Performance Accountability

Based on Figure 6, the Sobel test results are as follows.

Input:		Test statistic:	Std. Error:	p-value:
a	0.300	Sobel test: 5.19255771	0.01975905	2.1e-7
b	0.342	Aroian test: 5.17454733	0.01982782	2.3e-7
s _a	0.050	Goodman test: 5.21075748	0.01969004	1.9e-7
s _b	0.033	Reset all	Calculate	

Figure 6. Budget Participation Sobel Test Against Corruption Prevention Through Performance Accountability

From the results of the Sobel test calculation above, it obtains a Z value of 5.192 > 1.967 or a significance of 0.000 < 0.05, thus proving that Performance Accountability mediates the influence of Budget Participation on Corruption Prevention, then H₉ is accepted.

Work Accountability has a significant effect and acts as a mediating variable; Budget Participation has a significant effect on Corruption Prevention, then the role of Work Accountability in mediating the relationship between Budget Participation and Corruption Prevention is *partially mediating*. Partial mediation means that Ape Accountability must fully mediate the relationship between Budget Participation and Corruption Prevention. Thus, the Budget Participation implemented by the Aceh KIP and the Provincial KPU in North Sumatra influences Corruption Prevention, which Work Accountability cannot replace.

The Influence of Apparatus Competence on Corruption Prevention Through Performance Accountability

Testing the effects of mediating variables on Apparatus Competency in Corruption Prevention can be explained as follows:

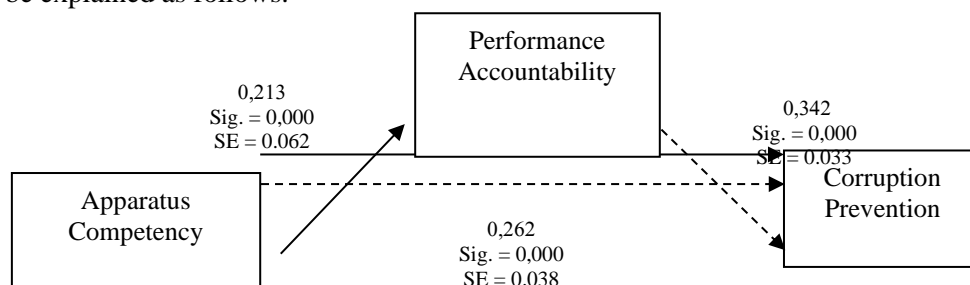


Figure 7. Mediating Effects of Apparatus Competence Against Corruption Prevention Through Performance Accountability

Based on Figure 8, the Sobel test is as follows.

Input:		Test statistic:	Std. Error:	p-value:
a	0.213	Sobel test: 3.26098105	0.02233868	0.00111027
b	0.342	Aroian test: 3.24738876	0.02243218	0.00116469
s _a	0.062	Goodman test: 3.27474546	0.02224478	0.00105757
s _b	0.033	Reset all	Calculate	

Figure 8. Apparatus Competency Sobel Test Against Corruption Prevention Through Performance Accountability

From the results of the Sobel test calculation above, it obtains a Z value of $3.260 > 1.967$ or a significance of $0.000 < 0.05$, thus proving that Performance Accountability mediates the effect of Budget Participation on Corruption Prevention, then H_0 is accepted.

Work Accountability has a significant effect and acts as a mediating variable; Apparatus Competence has a significant effect on Corruption Prevention, then the role of Job Accountability in mediating the relationship between Apparatus Competence and Corruption Prevention is *partially mediating*. Partial mediation means that work accountability must fully mediate the relationship between apparatus competency and corruption prevention. Thus, the Competence of Apparatus at KIP in Aceh Province and KPU in North Sumatra influence Corruption Prevention, which cannot be replaced by Work Accountability.

Discussion of Interpretation Results

Effect of Internal Control Effectiveness on Corruption Prevention

Hypothesis testing shows that Internal Control Effectiveness effect Corruption Prevention at KIP in Aceh Province and KPU in North Sumatra Province. This can be seen with a significant value of 0.000, less than $\alpha = 0.05$. The Effectiveness of Internal Control on KIP in Aceh Province and KPU in North Sumatra Province Influence Corruption Prevention. This study's results align with previous studies, which state that control processes, communication with staff, and implementation of corruption prevention (Malle et al., 2022). Organizational policies and continuous monitoring can prevent corruption (Basri & Umar, 2021). The internal control system can weaken the influence of pressure on corruption. However, the internal control system cannot weaken the influence of opportunity and rationalization on corruption. (Rani et al., 2021) , Internal Control Systems, governance, risk management, and Government Agencies Performance Accountability Systems (SAKIP) affect preventing corruption.

Implementing government regulation number 60 of 2008 concerning internal government control at KIP in Aceh Province and KPU in North Sumatra Province is worthwhile because it can prevent corruption.

Effect of Budget Participation on Corruption Prevention

Hypothesis testing shows that Budget Participation effect Corruption Prevention at KIP in Aceh Province and KPU in North Sumatra Province. This can be seen with a significant value of 0.000, less than $\alpha = 0.05$. Budget Participation applied on KIP in Aceh Province, and KPU in North Sumatra Province affects Corruption Prevention. The results of this study are in line with the research previously mentioned. Community participation and apparatus competence can increase accountability and prevent corruption (Babulu, 2020). Previous research has stated that budget participation affects accountability for the performance of government agencies (Mardiana & Setiyowati, 2021). Budgets that are clear and follow organizational goals increase accountability for the performance of government agencies in the Malang City Regional Government Organizations (OPD).

The Influence of Apparatus Competence on Corruption Prevention

Hypothesis testing shows that Budget Participation effect Corruption Prevention at KIP in Aceh Province and KPU in North Sumatra Province. This can be seen with a significant value of 0.000, less than $\alpha = 0.05$. Apparatus Competence KIP in Aceh Province and KPU in North Sumatra influence Corruption Prevention. The results of this study align with previous research, in his research mentioning the competence of village apparatus can prevent corruption in managing village funds (Wahyudi et al., 2022).

Financial managers consisting of Budget User Authorities (KPA), Commitment Making Officers (PPK), Payment Order Making Officials (PPSPM), Treasurers, and Assistant Treasurers who are competent at KIP Aceh Province and KPU in North Sumatra Province have succeeded in reducing opportunities for corruption because financial managers have the knowledge, skills, and understanding obtained through education (anti-corruption education), training so that good character will be formed which will have an impact on preventing corruption.

Effect of Performance Accountability on Corruption Prevention

Hypothesis testing shows that Performance Accountability effect Corruption Prevention at KIP in Aceh Province and KPU in North Sumatra. This can be seen with a significant value of 0.000, less than $\alpha = 0.05$. That is, based on the respondents' answers to Performance Accountability, applied KIP in Aceh Province and KPU in North Sumatra influence Corruption Prevention. The results of this study are in line with previous studies, revealing that government governance has a positive effect on corruption prevention, government governance has a positive effect on SAKIP, risk management harms preventing corruption, risk management affects SAKIP, SAKIP has a positive effect on preventing corruption (Pangaribuan, 2013). Internal control systems, governance, and risk management, SAKIP affects preventing corruption. There is an influence between SPI and governance on preventing corruption through the performance accountability system of government agencies (Rani et al., 2021).

Implementing Presidential Regulation Number 29 of 2014 concerning Performance Accountability Systems for Government Agencies reduced opportunities for corruption at KIP in Aceh Province and KPU in North Sumatra Province.

Effect of Internal Control Effectiveness on Performance Accountability

Hypothesis testing shows that Internal Control Effectiveness effect Performance Accountability at KIP in Aceh Province and KPU in North Sumatra Province. This can be seen with a significant value of 0.000, less than $\alpha = 0.05$. The Effectiveness of Internal Control applied on KIP in Aceh Province, and KPU in North Sumatra Province affects Performance Accountability. This study's results align with previous research on management control, which is a component of internal control that influences performance accountability at private tertiary institutions in Jakarta (Pamungkas & Rachbini, 2021). Other research also states that the internal control system influences performance accountability in the Malang city government (Mardiana & Setiyowati, 2021).

The implementation of internal control according to government regulation number 60 of 2008 concerning government internal control at KIP in Aceh and KPU in North Sumatra Province not only affects Corruption Prevention but also affects performance accountability which can increase Strategic planning, performance planning, implementation of performance measurement and reporting performance for decision making in the annual evaluation process.

Effect of Budget Participation on Performance Accountability

Hypothesis testing shows that Budget Participation effect Performance Accountability at KIP in Aceh Province and KPU in North Sumatra Province. This can be seen with a significant value of 0.000, less than $\alpha = 0.05$. Budget Participation applied on KIP in Aceh Province and KPU in North Sumatra Province affects Performance Accountability. This study's results align with previous studies, which state that participation in budgeting impacts improving manager performance and will indirectly lead the company in a better direction (Anggadini et al., 2021). Participation in budgeting has a positive and significant effect on accountability for the performance of government agencies in the city of Bengkulu (Susanti et al., 2017).

Participation in budget preparation at the Aceh KIP and North Sumatra KPU involving subdivision heads at the district and city levels can increase performance accountability, leading to the successful accountability of KIP in Aceh and KPU in North Sumatra.

The Effect of Apparatus Competence on Performance Accountability

Hypothesis testing shows that Apparatus Competency effect Performance Accountability at KIP in Aceh Province and KPU in North Sumatra Province. This can be seen with a significant value of 0.000, less than $\alpha = 0.05$. Apparatus Competence KIP in Aceh Province and KPU in North Sumatra Province affect Performance Accountability. The results of this study are in line with previous research, showing that the financial performance accountability system of the Representative Office of the North Sulawesi Province Financial and Development Supervision Agency is significantly and positively influenced by the competency of the apparatus (Sukarno et al., 2020). The quality of human resources also determines the success of a planned strategic program. This is evidenced by previous research, which states that the quality of human resources affects financial performance (Hendri et al., 2020).

The competence of apparatus at KIP in Aceh and KPU in North Sumatra influences performance accountability, which means that competence at these agencies succeeds in planning activities, evaluating these activities, then leading to the success of preparing LAKIP.

Effect of Internal Control Effectiveness on Corruption Prevention Through Performance Accountability

From the results of the Sobel test calculation in Figure 4.3, we get a Z value of $5.280 > 1.967$ or a significance of $0.000 < 0.05$, thus proving that the Effectiveness of Internal Control influences Corruption Prevention through Performance Accountability. This study's results align with previous research, claiming that the internal control system at the Taranakita school can be mediated by financial performance to prevent corruption (Hendri et al., 2020). Previous studies have shown that SAKIP (Government et al.) can moderate the effect of internal control on corruption prevention in Riau Province regional apparatus organizations. Then the internal control system has no effect on accountability, but accountability has an impact on preventing corruption (Babulu, 2020) ; (Rani et al., 2021).

Implementing performance accountability at KIP in Aceh and KPU North Sumatra can increase the effectiveness of internal control to prevent corruption.

The Effect of Budget Participation on Corruption Prevention Through Performance Accountability

From the results of the Sobel test calculation in Figure 4.5, we get a Z value of $5.192 > 1.967$ or a significance of $0.000 < 0.05$, thus proving that budgetary participation influences corruption prevention through performance accountability. This study's results align with previous research, which stated that public participation in budget management affects accountability, and accountability has an impact on preventing corruption (Babulu, 2020). Previous research stated that participation in budgeting

could improve the performance of local government officials, which will indirectly lead the organization in a better direction (Anggadini et al., 2021). Previous research stated that budget participation could increase performance accountability (Susanti et al., 2017).

The results of the study prove that Performance Accountability carried out by KIP in Aceh and KPU in North Sumatra has increased budget participation, preventing corruption in these agencies.

The Influence of Apparatus Competence on Corruption Prevention Through Performance Accountability

From the soil test calculation results in Figure 4.7, a Z value of $3.260 > 1.967$ or a significance of $0.000 < 0.05$, thus proving that Apparatus Competence influences Corruption Prevention through Performance Accountability. This study's results align with previous studies, which state that apparatus competence influences the performance accountability system (Sukarno et al., 2020). Apparatus competence can increase performance accountability and prevent corruption (Pamungkas & Rachbini, 2021). The same thing was stated by previous research that competency has a positive effect on accountability, and accountability has an impact on preventing corruption (Babulu, 2020). Performance Accountability applied to KIP in Aceh and KPU in North Sumatra Province has succeeded in increasing the competence of the apparatus in efforts to prevent corruption.

CONCLUSION

Based on the discussion of the research results described in the previous section, it can be concluded that the Effectiveness of Internal Control, Budget Participation, Apparatus Competence, and Performance Accountability affect Corruption Prevention in the Independent Electoral Commission in Aceh Province and the Provincial Election Commission in North Sumatra. Internal Control Effectiveness, Budget Participation, and Apparatus Competence affect Performance Accountability at the Independent Electoral Commission in Aceh Province and the Provincial Election Commission in North Sumatra. Internal Control Effectiveness, Budget Participation, and Apparatus Competence influence Corruption Prevention through Performance Accountability at the Independent Electoral Commission in Aceh Province and the Provincial Election Commission in North Sumatra.

Suggestions from KIP practitioners in the province of Aceh and KPU in the province of North Sumatra are that they are expected to build an adequate Whistleblowing System to prevent corruption. To increase accountability for the performance of KIP in the province of Aceh and KPU in the province of North Sumatra, make reports on each activity and report to superiors according to the level, and carry out work programs and policies following the direction of organizational goals. KIP in the province of Aceh and KPU in the province of North Sumatra apply full policies to prevent the occurrence of identified risks. The KPU RI leadership is expected to provide reasons regarding the revised budget and hold discussions in preparing the budget to increase participation in budget preparation. To increase the competence of KIP financial managers in the province of Aceh and KPU in the province of North Sumatra regarding understanding in completing work, it is necessary to carry out technical guidance related to problems in the financial sector.

REFERENCES

- Abdullahi, R., & Mansor, N. (2018). Fraud prevention initiatives in the Nigerian public sector: understanding the relationship of fraud incidences and the elements of fraud triangle theory. *Journal of Financial Crime*, 25(2), 527–544. <https://doi.org/10.1108/JFC-02-2015-0008>
- Anggadini, S. D., Wulansari, L., & Damayanti, S. (2021). The Influence of Budget Participation and Organizational Commitment to the Performance of Regional Government Apparatus. *International Journal of Management Science and Information Technology*, 1(2), 6–19. <https://doi.org/10.35870/ijmsit.v1i2.270>
- Babulu, N. L. (2020). Faktor-faktor yang mempengaruhi akuntabilitas dalam pengelolaan dana desa dan dampaknya terhadap pencegahan fraud. *Ekopem: Jurnal Ekonomi Pembangunan*, 2(2), 18–26. <https://doi.org/10.32938/jep.v5i2.594>
- Basri, H., & Umar, H. (2021). The Influence of Competence, Independence, and Audit Risks on the Auditor's Ability to Detect Corruption with Integrity as a Moderating Variable. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 4(3), 3602–3614. <https://doi.org/10.33258/birci.v4i3.2128>
- Din, M., Laupe, S., & Iqbal, M. (2021). The Effect of Local Apparatus Competence, Financial Reporting Compliance and Internal Control Environment on Fraud Prevention: The Role of Local Assistants as Moderation Variable. *International Conference on Strategic Issues of Economics, Business and, Education (ICoSIEBE 2020)*, 57–60. DOI: 10.2991/aebmr.k.210220.011
- Dominic, P.-R. (2018). A model for preventing corruption. *Journal of Financial Crime*, 25(2), 545–561.
- Hendri, H., Yuliantoro, Y., & Ama, M. K. (2020). Determinants of fraud prevention and financial performance as an intervening variable. *International Journal of Economics and Financial Issues*, 10(1), 19.
- Kuangan, B. P. (2015). *Kasus Korupsi Dana Hibah KPU Lamongan 2015 Tetapkan Satu, Kejari Bidik Tersangka Lain*. Jatim.Bpk.Go.Id. <https://jatim.bpk.go.id/kasus-aktual/kasus-korupsi-dana-hibah-kpu-lamongan-2015-tetapkan-satu-kejari-bidik-tersangka-lain>.
- Kompas.com. (2022). *Jadi Tersangka Korupsi Dana Hibah Kampanye, Eks Ketua KPU Depok Tidak Ditahan*. Www.Kompas.Id. <https://www.kompas.id/baca/metro/2022/07/27/tersangka-dugaan-kasus-korupsi-mantan-ketua-kpu-kota-depok-kini-aktif-sebagai-komisioner-kpu-jawa-barat>.
- Liputan6.com. (2015). *Divonis 4,5 Tahun, Eks Bendahara KPU Labura Sumut Tertunduk*. Liputan6.Com. <https://www.liputan6.com/news/read/2297534/divonis-45-tahun-eks-bendahara-kpu-labura-sumut-tertunduk>
- Malle, G. G., Mwonge, L. A., & Naho, A. (2022). Effectiveness of fraud prevention and detection methods in the public sector in Tanzania. *Journal of Accounting and Taxation*, 14(1), 30–36. <https://doi.org/10.5897/JAT2021.0496>
- Mardiana, M., & Setiyowati, W. S. (2021). Kejelasan sasaran anggaran dan SPIP terhadap akuntabilitas kinerja instansi dimoderasi partisipasi penyusun. *El Muhasaba Jurnal Akuntansi*, 12(2), 116–126.
- Mudanews.com. (2019). *Sekretaris KPU Langkat, Dijemput Kejari Terkait Korupsi Anggaran Dana Pemilu 2014*. Mudanews.Com. <https://mudanews.com/hukum/2019/07/31/sekretaris-kpu-langkat-dijemput-kejari-terkait-korupsi-anggaran-dana-pemilu-2014/>
- News.detik.com. (2021). *Eks Sekretaris KPU Sergai Jadi Tersangka Kasus Korupsi Hibah Rp 1,2 M*. News.Detik.Com. <https://news.detik.com/berita/d-5785403/eks-sekretaris-kpu-sergai-jadi-tersangka-kasus-korupsi-hibah-rp-12-m>
- Novlina, L. D., & Indriani, M. (2020). The effect of organizational commitment and Cost management knowledge on the relationship between budget participation and managerial performance. *Jurnal Akuntansi Dan Auditing Indonesia*, 55–66. <https://doi.org/10.20885/jaai.vol24.iss1.art6>
- Pamungkas, S., & Rachbini, W. (2021). Pengaruh Kompetensi, Etika Profesional dan Proses Pengendalian Manajemen terhadap Akuntabilitas Kinerja dan Fraud Akademik Akuntan Pendidik di Perguruan Tinggi Swasta Wilayah DKI Jakarta. *Permana: Jurnal Perpajakan, Manajemen, Dan Akuntansi*, 13(1), 9–34.

- Pangaribuan, D. (2013). *The Influences Of Institution Governance, Risk Management And Accountability Performance System Implementation To Fraud Prevention*.
- Qia, Z., & Yanting, J. (2023). Historical or contemporary causes of corruption: International evidence. *Finance Research Letters*, 56, 104044. <https://doi.org/https://doi.org/10.1016/j.frl.2023.104044>
- Rahmasari, A., & Setiawan, D. (2021). The Determinants of Frauds in Local Governments. *Jurnal Dinamika Akuntansi*, 13(1), 37–50. <https://doi.org/10.15294/jda.v13i1.29137>
- Rani, D. L., Nur, E., & Nasir, A. (2021). Faktor-Faktor Yang Mempengaruhi Pencegahan Fraud Dengan Sistem Akuntabilitas Kinerja Instansi Pemerintah Sebagai Variabel Intervening (Studi Pada OPD Pemerintah Provinsi Riau). *Bilancia: Jurnal Ilmiah Akuntansi*, 5(1), 71–86.
- Rivito, A., & Mulyani, S. (2019). The Effect of Budget Participation on Local Government Performance with Organizational Commitment as Moderating Variable. *Journal of Accounting Auditing and Business*, 2(2), 90–103.
- Saputra, G. R. (2022). Influence of Human Resource Competence, Internal Control System, Participation in Budget Preparation, and Accounting Control on Performance Accountability of Local Government Agencies. *International Conference on Sustainable Innovation Track Accounting and Management Sciences (ICOSIAMS 2021)*, 197–203. DOI: 10.2991/aebmr.k.211225.028
- Serambinews.com. (2021). *Kasus Korupsi Dana KIP Aceh Tenggara Disidangkan di Pengadilan Negeri Tipikor Banda Aceh*. Serambinews.Com.
- Sukarno, S. A., Tinangon, J. J., & Tangkuman, S. J. (2020). Pengaruh kompetensi aparat dan komitmen organisasi terhadap implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (Studi pada Kantor Perwakilan Badan Pengawasan Keuangan dan Pembangunan Provinsi Sulawesi Utara). *Indonesia Accounting Journal*, 2(2), 110–117. <https://doi.org/10.32400/iaj.27981>
- Susanti, M., Husaini, H., & Coryanata, I. (2017). Pengaruh Kejelasan Tujuan Anggaran dan Partisipasi Penyusunan Anggaran Terhadap Akuntabilitas Kinerja Instansi Pemerintah (Studi Empiris Pada Instansi Pemerintah Kota Bengkulu). *Managament Insight: Jurnal Ilmiah Manajemen*, 12(2), 77–88. <https://doi.org/10.33369/insight.12.2.77-88>
- Wahyudi, S., Achmad, T., & Pamungkas, I. D. (2022). Prevention Village Fund Fraud in Indonesia: Moral Sensitivity as a Moderating Variable. *Economies*, 10(1), 26. <https://doi.org/10.3390/economies10010026>
- Wulandari, D. N., & Nuryanto, M. (2018). Pengaruh pengendalian internal, kesadaran anti-fraud, integritas, independensi, dan profesionalisme terhadap pencegahan kecurangan. *Jurnal Riset Akuntansi Mercu Buana*, 4(2), 117–125. <https://doi.org/10.26486/jramb.v4i2.557>



© 2023 by the authors. It was submitted for possible open-access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>).