

THE INFLUENCE OF  
FINANCIAL REPORTING  
COMPLIANCE, GOVERNMENT  
PERSONNEL COMPETENCY  
TOWARDS FRAUD  
PREVENTION IN VILLAGE  
FUND MANAGEMENT (Case  
Study in Kecamatan Siman

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**Submission date:** 31-Mar-2021 02:58PM (UTC+0700)

**Submission ID:** 1547108172

**File name:** MPETENCY\_TOWARDS\_FRAUD\_PREVENTION\_IN\_VILLAGE\_FUND\_MANAGEMENT.pdf  
(690.49K)

**Word count:** 4979

*by* La Ode Sugianto

**Character count:** 28858

**THE INFLUENCE OF FINANCIAL REPORTING COMPLIANCE, GOVERNMENT  
PERSONNEL COMPETENCY TOWARDS FRAUD PREVENTION  
IN VILLAGE FUND MANAGEMENT  
(Case Study in Kecamatan Siman Kabupaten Ponorogo)**

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**Abstract :** This study aims to examine the effect of financial reporting compliance, the competence of government officials on fraud prevention in the management of village funds, both partially and simultaneously. The approach used in this research is quantitative research because the main objective of this study is to prove the relationship, influence, and cause and effect of one variable on another. In this study, there are two kinds of variables used, namely the dependent variable and the independent variable. The dependent variable used for this study is fraud prevention (fraud), while the independent variable used in this study consists of financial reporting compliance and government apparatus competence. The data collection technique in this study is to use primary data, namely a questionnaire (questionnaire). The method of analysis used in this study is to use multiple linear regression analysis using calculations through SPSS version 22. The data collection technique in this study uses a questionnaire distribution technique, namely data collection using a questionnaire technique which is carried out by giving a set of written questions to respondents for answered. The results of data collection were then analyzed using simple regression analysis techniques and multiple regression with the help of SPSS Version 22. The results showed that compliance with financial reporting and the competence of government officials had a significant effect on Fraud Prevention by Apparatus in Villages in Siman District, Ponorogo Regency.

**Keywords:** Fraud, financial reporting compliance, competence

## 1. Introduction

Regulation No. 6 of 2014 concerning Villages provides a new perspective on development in Indonesia. This law provides great hope for improving the welfare of the Indonesian people, especially in rural areas that receive annual financial assistance from the central government, namely the village fund. Before the village law, the village was only the object of development policy and implementation. Now the village is given full and broader authority in formulating policies, implementing development, overseeing village funds so that it is hoped that the village can produce an effective, efficient and accountable village fund management system. With the existence of village autonomy, the implementation of village fund

management uses a self-management pattern, in accordance with PERMENDAGRI no. 20 of 2018 concerning Village Financial Management which states that the implementation of village development activities is carried out in a self-managed pattern, using local labor and utilizing local raw materials in the village. With this self-management pattern, the village government needs to plan, manage and implement development activities independently by involving the community. Communities can be involved in village development through RT, RW, village community empowerment institutions (LPMD) and youth organizations. Community involvement is expected so that the use and management of village funds is more targeted and the benefits have a direct interest in the community. So that the funds used for village development do not flow out of the village.

The government has disbursed village funds of Rp. 187 trillion since 2015 with details, namely in 2015 amounting to Rp. 20.7 trillion, in 2016 increased to Rp. 47 trillion, in 2017 and 2018 respectively Rp. 60 trillion, and in 2019 this will increase to 70 trillion (setkab.go.id). Thus, the funds given to villages throughout Indonesia in a large enough amount are expected to be able to encourage villages to improve the implementation of village development, empowerment of village communities, and the implementation of village government. The amount of village funds must still be held accountable by the village government for the management of village funds.

It is feared that the amount of village funds disbursed which is increasing every year will cause various problems. According to the Ministry of Health's team that has audited and monitored hundreds of villages throughout Indonesia, the main factor in the problem of village funds is human resources (HR) in various villages whose conditions are different, such as different geographies, area size, and population that are not in line with their size. village funds given to the village. In addition, the renewal of regulations every year causes village officials to not fully understand the management of village funds (m.tribunnews.com). The amount of funds that must be managed and the unpreparedness of the village human resources (HR) has resulted in inconsistencies. This inconsistency has the potential to create a fairly high problem of fraud in the village government. According to Arens, (2014) fraud is an act of deliberate fraud, which means taking the property or rights of another person to benefit himself regardless of the interests of the community or organization.

Judging from the monitoring records of Indonesia Corruption Watch (ICW), there have been many cases of fraud in village funds, from 2015 to semester one of 2018 alone there have been 181 cases of corruption in village funds with a loss value of Rp. 40.6 billion. There were 27 cases in villages in 2018 where the village budget was the object of fraud (Kompas.com). In Ponorogo Regency in 2018, there was also a case of alleged misappropriation of village funds that occurred in Madusari village, Siman District which was reported by members of the Village Government Agency (BPD) to the Ponorogo Regency DPRD (Nusantaranews.com). The case of misappropriation of village funds was caused by weakening of the ineffective internal control system. A weak control system will increase fraud in the village government and can cause losses to the State (Widiyarta, 2017). This makes every element in the management of the village government, especially the financial management of village funds, cannot be integrated properly, and creates potential opportunities for fraud (fraud).

In view of this, the village government needs to make efforts to prevent fraud (fraud) that are more effective than repressive measures, including avoiding greater losses to the State and damaging the reputation of institutions and individuals. In addition, doing prevention from the

start will be cheaper and more effective than detecting after the occurrence of fraud Kurniasari (2018). Compliance with financial reporting is also the accountability or obligation of village officials in carrying out their duties to inform village finances in a transparent and accountable manner (Wonnar, 2018). So that the competence of village officials who are competent in their management is needed. With the existence of adequate competency of village officials in village financial management, it is hoped that the economic and social goals of the village government can be achieved (Widiyarta, 2017). The competence of village officials who have sufficient quantity and quality will increase the accountability of financial statements, so that all accountability can be carried out properly and avoid acts of fraud (Jumantoro et al., 2019). Based on some of the above studies using objects within the scope of the regional government sector and the education sector, while research on fraud prevention in the scope of village government which has the potential for fraud is still rarely conducted. So that in this research it is implemented in village government.

## 2. Literature Review

### Village Fund Management

Village financial management is all activities that include planning, implementation, administration, reporting and village financial accountability. The village government, namely the village head, village treasurer, village secretary, has the task of implementing village financial management (Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management).

In the administration of the village government, it must be carried out by the village treasurer, recording every receipt and expenditure, closing the book at the end of the month, accounting for money through reporting, reports submitted every month to the village head no later than the 10th of the following month, using the General Cash Book, Assistant Cash Book Taxes, and Bank Books.

Reporting and accountability at this stage the village head submits a report to the Regent or Mayor through the Camat which consists of reports on the realization of APBdesa implementation in the first semester and at the end of the year, the accountability report for the realization of the APBdesa implementation is submitted at the end of each fiscal year consisting of revenue, expenditure and financing as determined by Village regulations.

### Fraud Prevention (Fraud)

According to Arens (2014), fraud describes any deliberate fraudulent attempt, which is meant to take the property or rights of another person or party. According to Rajaguguk (2017) there are 4 main pillars in fighting fraud, namely: 1. Fraud prevention, 2. Early fraud detection, 3. Fraud investigation, and 4. Law enforcement or law enforcement. sanctions (follow-up legal action)

IIA Standards and Guidances - International Practice Homework in Widiyarta (2017) fraud is any illegal act characterized by deception, concealment, or breach of trust. Wonnar (2018) states that fraud is a violation of illegal acts (Illegal Acts) carried out on purpose, for certain purposes such as cheating or giving a false picture for personal or group gain, both directly and indirectly.

Based on the above definitions, it can be concluded that fraud is an act that violates the law and is carried out deliberately against an agency or organization for its own benefit. There are conditions that cause fraud called the fraud triangle SAS 99 (AU 316), Arens (2014), which are as follows:

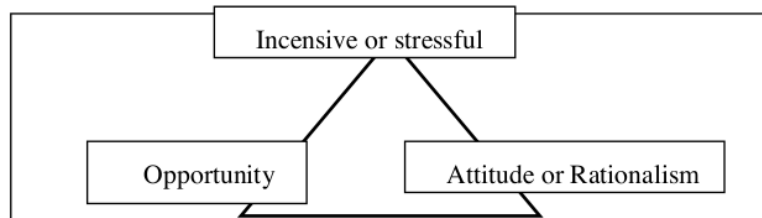


Figure 1 The Cheating Triangle

Source : Arens (2014)

- a. Incentive or stressful  
Management or other employees feel the urge or pressure to commit fraud.
- b. Opportunity  
Situations that open up opportunities for management or employees to commit fraud.
- c. Attitude or Rationalism  
Attitudes, character, or set of ethical values that allow management or employees to perform dishonest acts, or they are in a stressful environment and make them rationalize dishonest acts.

### Financial Reporting Compliance

Compliance with financial reporting is a form of accountability or accountability for government financial management. The more obedient the apparatus is in reporting their financial management, the higher the effect on fraud prevention (Wonar, 2018). Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Reporting which has all activities including planning, implementation, administration, reporting, accountability and principles of village financial management including transparency, accountability, participatory, orderly and budgetary discipline. In carrying out the duties, authorities, rights and obligations in managing village finances, the village head has the obligation to submit reports. These reports are periodic, semiannually and annually, submitted to the village consultative body (BPD) and to the Regent or Mayor.

#### Government Apparatus Competence

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 108 of 2017, Competence is the ability and characteristics possessed by a state civil servant employee in the form of knowledge, skills, and behavioral attitudes in carrying out their duties, so that the state civil servants can carry out their duties proportionally effectively and efficient. Competence is a combination of motives, traits, skills, aspects of a person's self-image or a person's role or a relevant part that can carry out their duties professionally, effectively and efficiently (Santoso et al., 2020). Government apparatus competence is the ability

to carry out work based on knowledge, skills, attitudes and actions in accordance with the rules of the job. For officials who are competent in financial management, fraud will not occur Wonar (2018).

### **Hypothesis Development**

#### *The Effect of Financial Reporting Compliance on Fraud Prevention in Village Fund Management*

Wonnar, (2018) states that obedience affects the prevention of fraud, this is because accountability is the duty of the apparatus to be accountable for what has been done to the public in carrying out their duties, powers, obligations and also informing about finance in a transparent and accountable manner so as to realize the principles in financial reporting. This is supported by the results of research by Oktaviani (2017) which states that accountability has an effect on fraud, this is that government officials on financial management must be open and responsible so that they can report village finances in an accountable, transparent, participatory manner and the potential for fraud in financial management can be minimized. Therefore, if the apparatus is more obedient in their financial reporting as a form of responsibility, the potential for fraud will decrease. Based on this description, the proposed hypothesis is;

H1: Compliance with Financial Reporting affects Fraud Prevention in Village Fund Management.

#### *Effect of Government Apparatus Competence on Fraud Prevention in Village Fund Management*

In managing village fund finances, the village government must have apparatus competence in the form of knowledge, skills, attitudes and behaviors needed in carrying out their duties. Apparatus competence can be obtained from training, counseling and training from local governments. So if the competence of the apparatus which covers quality and quantity will increase the accountability of the budget realization report, so that all accountability can be done properly and avoid fraudulent acts Atmadja and Saputra (2017). Wonar (2018) states that the competence of the apparatus affects the prevention of fraud in village financial management, because the ability of the village apparatus has an important role in managing village finances, namely improving the welfare of the community through improving the village economy, social, culture, and apparatus which will be directly monitored by the BPK. use of village funds and their accountability. Huslina's research (2015) reveals that the competence of officials who have good knowledge and understanding of fraud prevention will improve their performance in accordance with applicable company operational standards. Based on this description, the proposed hypothesis is;

H2: Competence of Government Officials affects Fraud Prevention in Village Fund Management.

#### *The Effect of Compliance with Village Financial Report Presentation, Joint Government Apparatus Competence on Fraud Prevention in Village Fund Management.*

The village government, with the assistance of village funds, is increasingly required to prevent fraud so that unwanted actions do not occur. Widiyarta (2017), Susilawati (2018), Atmadja and Saputra (2017). Financial reporting must be accountable, that is, it can be accounted for so that it must be obeyed by government officials, the more obedient to

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International Journal of Economics, Business and Accounting Research (IJEBAR)

Peer Reviewed – International Journal

Vol-4, Issue-4, 2020 (IJEBAR)

E-ISSN: 2614-1280 P-ISSN 2622-4771

<https://jurnal.stie-aas.ac.id/index.php/IJEBAR>

accountability for financial reporting will reduce the risk of fraud Wonar (2018). Good financial reporting is also supported by good government competence so that it can prevent fraud Wdiyarta (2017). Based on this description, the proposed hypothesis is;

H3: Compliance with Financial Reporting, Competence of Government Officials have a simultaneous effect on fraud prevention in Village Fund Management.

3

### 3. Research Methods

#### Research scope

The population in this study were village fund management officers in 18 villages in Siman District, Ponorogo Regency (BPS-Ponorogo, 2018). Of the 18 villages, there are 2 sub-districts that do not receive village funds, so only 16 villages can be used as research objects. Each village consists of 1 village head, 1 village secretary, 1 village treasurer, 1 head of village BPD (Minister of Home Affairs Regulation No. 20 of 2018). So that the total population in this study were 64 respondents. The sample is a process of selecting part of the number and characteristics of the population (Sugiyono, 2017). The sampling technique used in this study was saturated sampling, where the entire population was sampled, namely 64 respondents. This is done because the village apparatus holds the power, implementation and responsibility in the management of village finances (Ministry of Home Affairs Regulation No. 20 of 2018) and BPD as supervisors and evaluations of the performance of village officials and village government administration reports (PP No. 110/2016) The data collection technique in this study used a questionnaire distribution technique, namely data collection using a questionnaire technique which was carried out by giving a set of written questions to the respondent to be answered (Sugiyono, 2017).

#### Operational Definition and Variable Measurement

##### Financial Reporting Compliance

Compliance with financial reporting is an activity form of accountability or accountability for government financial management. The more obedient the apparatus is in reporting their financial management, the higher the effect on fraud prevention (Wonar, 2018). Indicators of financial reporting compliance used in this study are (1) planning, (2) implementation, (3) administration of reporting and accounting, and (4) accountability.

##### Government Apparatus Competence

Government apparatus competence is the ability to carry out work based on knowledge, skills, attitudes and actions in accordance with the rules of the job. For officials who are competent in financial management, fraud will not occur Wonar (2018). The government apparatus competency indicators used in this study are (1) educational background, (2) training, and (3) understanding.

##### Fraud Prevention (Y)

Fraud prevention (Fraud) can reduce the factors that cause fraud and narrow the actions of the perpetrators of fraud. The fraud prevention indicators used in this study are (1) Instilling awareness of fraud, (2) Self-management and participation, (3) Transparent and accountable, and (4) Democratic, (5) Orderly administrative and reporting, and (6) Mutual trust.

#### 4. Results And Discussion

##### Research result

Based on the results of data analysis using SPSS version 22 that has been carried out, the following are some of the results of data analysis tests that can be described as the findings of this study.

Table 1 Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.788	9.595		.186	.853
1 Financial Reporting Compliance Village Apparatus competence	.995	.200	.478	4.966	.000
	1.027	.257	.384	3.990	.000

a. Dependent Variable: Fraud Prevention

Based on the results of calculations from multiple linear regression analysis as presented in Table 1. It can be described as follows;

$$Y = 1,788 + 0,995X_1 + 1,027X_2 + e$$

The results of the multiple linear regression equation above can be interpreted as follows;

- 1) The constant value in this research model is 1.788, which means that when the variables of financial reporting obedience and village apparatus competence are assessed as cash or zero, fraud will increase by 1.788
- 2) The coefficient value of financial reporting compliance is 0.995, meaning that when financial reporting compliance has increased by 1 unit, fraud prevention will increase by 0.995 or 99.5%. Compliance with financial reporting has a significant effect on the prevention of fraud by village officials in Siman sub-district, Ponorogo district. This conclusion was drawn based on the significance value of the financial reporting compliance variable from the data processing results of 0.000, smaller than the predetermined significance value of 0.05.
- 3) The coefficient value of the village apparatus competency variable is 1.027, which means that when the village apparatus' competence has increased by 1 unit, the prevention of fraud will increase by 1.029 or by 102.7%. The village apparatus competence has a significance value of 0.000 which is smaller than the specified significance value (0.05), so it can be concluded that the village apparatus competence has a significant effect on fraud prevention by village officials in Siman sub-district, Ponorogo district.



Table 2. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.709 <sup>a</sup>	.502	.486	3.794

a. Predictors: (Constant), Village Apparatus competence, Financial Reporting Compliance  
b. Dependent Variable: Fraud Prevention

3  
Based on the data in table 2. It can be seen that the value of R Square ( $R^2$ ) obtained is 0.502, so it means that financial reporting compliance and apparatus competence can influence the prevention of fraud in the management of village funds in village offices in Siman District, Regency Ponorogo amounted to 50.2% and the remaining 49.8% influenced by other factors outside of this study.

## Discussion

### *Effect of financial reporting compliance on fraud prevention in village fund management*

2  
This study found that compliance with financial reporting has a significant effect on the prevention of fraud in the management of village funds. The village government as the manager of village finance must know the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Reporting which states that one of the activities in village financial reporting, namely the village has an obligation to be accountable for its finances, especially village funds. Compliance with financial reporting is a form of responsibility or accountability of the village government for what are the uses of village funds to the community, Regent or Mayor. So that the more obedient the village government is in reporting finances, it will be able to minimize misuse of village funds. The results of this study are supported by the results of research by Wonar (2018) which states that financial reporting words have a significant effect on fraud prevention because village government officials are accountable for what has been done in a transparent and accountable manner. So the higher the compliance with financial reporting, the higher the impact on the prevention of fraud in the management of village funds in villages in Siman District, Ponorogo Regency.

### *The influence of the village apparatus competence on the prevention of fraud in the management of village funds*

2  
The results of this study found that the competence of the apparatus had a significant effect on the prevention of fraud in the management of village funds. Village governments are required to have quality and quantity in their competence. Where according to PERMENDAGRI No. 108 Years. 2017 explains that every apparatus must have the knowledge, skills, attitudes and behavior in carrying out their duties, so that government officials, especially villages, can carry out their duties proportionally effectively and efficiently. So that the adequate competence of village officials in terms of quality and quantity will increase the accountability of village financial reports so that all accountability is well managed and reporting will be avoided from action will be cheating. The results of this study are supported by the research results of Atmadja and Saputra (2017), Widiyarta (2017), and Wonar (2018) which state that apparatus competence

has a significant effect on fraud prevention, because village government officials who have human resources in this regard are seen. In terms of education, which is still low, it will become an obstacle in managing village finances that has the potential for fraud. So that the high competence of the apparatus will have an impact on increasing the prevention of fraud in the management of village funds (fraud) in villages throughout Siman District, Ponorogo Regency.

#### *The effect of financial reporting compliance and village apparatus competence on fraud prevention in the management of village funds*

Compliance with financial reporting and the competence of village officials together has a significant effect on the prevention of fraud in the management of village funds in village offices in Siman District, Ponorogo Regency. This proves that the four variables are factors that can affect the prevention of fraud (fraud). Prevention of fraud in villages in Siman District has been implemented well, because village government officials already know the importance of improving and developing an internal control system in village government. Apart from that, as an accountant and transparent village government, the village government has been responsible for what is managed by reporting village funds in accordance with statutory provisions. Village government officials have competence in managing village funds that are qualified, so that someone's actions of cheating will decrease. A good organizational culture in village government agencies will have an impact on financial management performance so that fraud can be minimized. The results of this study are supported by the results of research by Wardana (2017) and Wonar (2018) which show that the internal control system, financial reporting compliance, village government apparatus competence, and organizational culture simultaneously influence the prevention of fraud in the management of village funds in the village. all Siman District, Ponorogo Regency.

## 5. Conclusion

The conclusions that can be described from the findings of this study are first, compliance with financial reporting has a positive and significant effect on the level of fraud prevention in village fund management in village offices in Siman District, Ponorogo Regency. Compliance with financial reporting is a form of accountability or accountability of the village government for what is done to the community and the Regent, so that fraud can be minimized and prevented. So that the more obedient the government reports village fund finances, the more it will affect the increase in fraud prevention in the management of village funds. Second, the competence of village officials has a positive and significant effect on the level of fraud prevention in village fund management in village offices in Siman District, Ponorogo Regency. Village government officials who have the competence or knowledge, skills, attitudes in managing village funds will minimize fraud. So that higher the level of competence of village government officials in managing village funds, it will affect the prevention of fraud in the management of village funds. Third, the compliance with financial reporting and the competence of village officials together has a significant effect on the prevention of fraud in the management of village funds in village offices in Siman Subdistrict, Ponorogo Regency. This means that the higher the compliance with financial reporting, and the competence of village government officials, simultaneously, the higher the prevention of fraud and can minimize the occurrence of fraud in the management of village funds in villages throughout Siman sub-district, Ponorogo Regency.

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**International Journal of Economics, Business and Accounting Research (IJEBAR)**

**Peer Reviewed – International Journal**

**Vol-4, Issue-4, 2020 (IJEBAR)**

**E-ISSN: 2614-1280 P-ISSN 2622-4771**

**<https://jurnal.stie-aas.ac.id/index.php/IJEBAR>**

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