

ABSTRACT

This study aims to empirically prove the effect of apparatus morality and whistleblowing system, and apparatus competence on the prevention of village fund fraud. This study is a quantitative research with primary data sources obtained from distributing questionnaires to respondents. The sample of this study consisted of 174 village apparatuses in Pangkah District, Tegal Regency. The sampling technique used was purposive sampling technique. The analysis technique used to test the hypothesis is multiple linear regression with SPSS version 26 as the analysis tool. The results showed that apparatus morality, whistleblowing system, and apparatus competence had a positive effect on the prevention of village fund fraud. The results of this study are expected to contribute to improving the effectiveness of village fund management against the potential for fraud and also useful as a source of reference for other similar studies.

Keywords : Apparatus Competence, Apparatus Competence, Whistleblowing System, Fraud Prevention, Village Fund

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