



The 3rd Green Development International Conference
October 2nd-3rd, 2020
Universitas Jambi

The Role of Whistleblowing in Preventing Village Fund Management Fraud in Jambi Province

Iskandar Sam¹, Ratih Kusumastuti^{2*}, Derist Touriano³

¹Department of Accounting, Business and Economic Faculty Jambi University
Jambi, Indonesia, ²Information Technology Department, Faculty of computer science
and engineering, Universitas Adiwangsa Jambi (UNAJA)

E-mail: iskandarsm63@yahoo.com, ratihkusumastuti@unja.ac.id
dtouriano@unaja.ac.id

ABSTRACT

The purpose of this study is to describe and provide empirical evidence regarding the role of whistleblowing in the prevention of Village Fund management fraud. This research is quantitative descriptive. The data source used in this research is primary data. The data was collected using a survey method in the form of a questionnaire. The population in this study were villages that received Village Funds spread over 9 districts in Jambi Province. The sample used in this study using purposive sampling technique as many as 18 villages spread over 9 districts in Jambi Province. Data analysis using Structural Equation Modeling (SEM). The research results prove that the financial reporting compliance and whistleblowing have a significant effect on fraud prevention. Morality as a moderator of the relationship between financial reporting compliance and whistleblowing in fraud prevention.

Keywords: Compliance Financial Reporting, Morality, Whistleblowing, Fraud