



Fraud Prevention Determinants: A Balinese Cultural Overview

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Abstract

This study aims to examine the influence of the *Tri Hita Karana* culture, good village governance and human resource competence on fraud prevention by being moderated by morality. Using the method of analysis, namely multiple linear regression with Moderated Regression Analysis. The total population is 133 villages, and to get the appropriate sample a random sampling technique and a total of 00 villages are sampled. This research was conducted in Tabanan-Bali Regency which is the district with the highest number of villages and recipients of village funds in the Province of Bali. Research data collection using a questionnaire with survey techniques, the results of which are *tri hita karana* culture and human resource competencies have a significant positive effect on fraud prevention, while good village governance has a negative and not significant effect on fraud prevention. Another result is that the variable of morality successfully moderates the relationship between human resource competencies on fraud prevention, but is found to be unable to moderate the influence of *Tri Hita Karana* and good village governance on the prevention of village fund fraud.⁵

Keywords: fraud, *tri hita karana*, good village governance, village funds

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Introduction

Village financial management needs to be considered and adhered to the general principle of village financial management, that is, village finance must be managed in an orderly, obedient to the laws and regulations, transparent, accountable, and participatory by taking into account the principles of justice, propriety and benefits for the village community (Oakes, 2006 ; Tan, He, Han, & Zhang, 2019; Yuhertiana, Widajatie, & Akbar, 2016). However, the existence of village funds does not cover all possibilities for fraud (Ab, Mohamed, Haron, & Bahiyah, 2014; Ghazali, Rahim, Ali, & Abidin, 2014a; Mustikawati, Puspitasari, Murtini, & Gunawan, 2017). As happened in several villages, especially in the Province of Bali, namely corruption of village funds in the Village of Dauh Puri Kelod, West Denpasar District involving the village head (Setiabudhi et al., 2018). The second case occurred in the village of Baha, Badung regency with perpetrators of fraud namely the village head with total state losses reaching 1 (one) billion rupiah (Atmadja, Saputra, & Koswara, 2018; Atmadja, Saputra, & Manurung, 2019; Saputra, Sara, Jayawarsa, & Pratama, 2019).

In this case competency of qualified village government apparatus is needed. In addition to apparatus competence, a good village governance framework is needed in village financial management, so with good village governance it is expected that the economic and social objectives of village governance can be achieved (Aminudin, 2019; Ekayuliana, Santoso, & Hidayati, 2019; Kampen, 2009; Madhavi, 2016). Apparatus competence with a lack of accounting understanding causes unprofessional financial management so that there is the potential for fraud (Atmadja & Saputra, 2018a; Chang, Chen, Cheng, & Chi, 2019). This indicates that the internal control system and the competence of the apparatus must work together in order to prevent fraud (Jayawarsa, 2019; Mustikawati et al., 2017). But in its implementation, fraud in village financial management can be reduced through various methods, one of which is applied in Bali, namely by applying local culture to sanction fraud perpetrators and at the same time increasing accountability. In fact, it is not uncommon for people who wish to commit fraud to even think repeatedly to carry out the action (Ab et al., 2014; Ghazali, Rahim, Ali, & Abidin, 2014b; Mustikawati et al., 2017; Purnamasari & Amaliah, 2015).

The culture in question is the culture of tri hita karana. The concept of tri hita karana religiosity is used because it is considered capable of creating a culture of honesty. The tri hita karana concept that developed in Bali is a cultural concept rooted in religious teachings that are considered capable of increasing accountability in village financial management (Atmadja & Saputra, 2014; Hutasoit & Wau, 2017; Indriyani, Putri, Suardikha, & Wirajaya, 2018; Saputra, Sujana, & Tama, 2018). There is a need for a strong concept that forms the basic foundation in improving the economy, namely tri hita karana. The foundation can be built in accordance with the local wisdom of the local community, or through a philosophical concept believed by the Hindu community in Bali that leads to a harmonious community life (Adiputra; Atmadja, & Saputra, 2014; Atmadja et al., 2019). Morality is often a determinant of the running of policies according to their goals and expectations so that this research is positioned as a moderating factor. The morality of village officials often influences decisions issued by villages (Balan & Knack, 2012; Chari, David, Duru, & Zhao, 2019; Verma & Chandra, 2018). The bad morality that is owned by the village government often becomes frightening and results in breaking the rules, so it is very important for village officials to have good morality and commitment and are supported by confidence in tri hita karana and good governance and ability / competence. Adequate of Good governance and ability / competence can prevent all potential fraud in the village (Allam, 2019; Brien & Han, 2009; Widiyanti, 2017). So in this case, related to the explanation that has been submitted previously. The problems that have occurred related to preventing fraud village funds are very interesting because it is related to

several things that need to be a basis for consideration so that it can make a useful contribution. Therefore, the research intends to find out the influence of tri hita karana culture, good village governance and competency of human resources to the prevention fraud of village funds with morality as moderators.

Literature Review

Agency Theory

Agency theory is based on the assumption that individuals will act according to their interests (Deneulin & Zampini-Davies, 2017; Lerner, Azulay, & Tishler, 2009; Whipple, 2018; Yolles, 2019). In agency theory there is an agency relationship in the contractual form between the principal and the agent to perform services on behalf of the principal which involves the delegation of decision-making authority to the agent (Boučková, 2015; M. Jensen, 1986; Raharjo, 2007; Scapens & Macintosh, 1996). Information asymmetry is a major problem in the relationship between principal and agent, so the product of this problem is inaccurate financial reporting (Goebel, 2019; Jensen & Meckling, 1976; Ross, 1973; Song, Wang, & Tamer, 2015) or in this case is in preparing the budget realization report as a form of accountability for the use of village funds.

Tri Hita Karana

The concept of tri hita karana religiosity is used because it is considered capable of creating a culture of honesty (Adiputra et al., 2014; Atmadja & Saputra, 2014; Indriyani et al., 2018; Saputra, Anggiriawan, & Sutapa, 2018), openness, and assistance (creating a culture of honesty, openness, and assistance) as well as eliminating opportunities for fraud (eliminating fraud opportunities). So the use of the concept of religiosity in accounting which in this case is for financial management aims to avoid the occurrence of fraud (Artana, 2016; Hutasoit & Wau, 2017; Kamayanti, 2015; Saputra, et al., 2018). Tri Hita Karana is the culture of each village itself. Bali is one of the provinces in Indonesia which is very famous for its thick traditional culture and customs. One of the quite well-known traditions in Balinese society is the concept of Tri Hita Karana. Tri Hita Karana is local wisdom that has become a cultural personality because it can accommodate and integrate elements of foreign culture into the original culture and frame the order of Balinese life in various sectors. Tri Hita Karana is the concept of totality that includes the universe, where the elements of Tri Hita Karana in the natural universe (macrocosm) include the natural physical environment, humans as natural movers, and God who animates the universe. Basically, it can be measured by Tri Hita Karana, which emphasizes that welfare is achieved when a harmonious relationship is realized between man and God (parhyangan), with fellow humans and the natural environment. For more clearly, it will be explained specifically related to the perspective of Tri Hita Karana itself as follows.

Good Village Governance

It is very important to implement local village governance which translates the same as good village governance in the management of government at the level of the smallest organizations such as villages to create balance and fairness in the distribution of funds collected from the community or subsidies from the central government (Aminudin, 2019; Ekayuliana et al., 2019 ; Kampen, 2009). In the implementation of village governance the need for seriousness of all parties and provide the widest possible space for the internal control system to touch all lines in the organization. The implementation of village level governance based on good village governance will produce good reports and have accountability and transparency (Ab et al., 2014; Aminudin, 2019; Atmadja & Saputra, 2017; Biswas, Jana, Arya, & Ramamritham, 2019; Ferrero, 2017; Ferry, Zakaria, Zakaria, & Slack, 2018; Mann & Wüstemann, 2010; Nurudin et al., 2015; Vel & Bedner, 2015; Wang, 2006; Yuan, Xi, & Xiaoyi, 2012). Good Village

Governance is proposed to achieve a more transparent village financial management for all uses of financial reports. One of the objectives of village planning is to improve the quality of village governance. Harmonization between parties related to village financial management is important to realize good village governance. Based on the above background, the problem of this research is how to harmonize village financial management towards Good Village Governance and what obstacles are encountered in implementing village financial management.

Human Resource Competencies

Competence is defined as the basic abilities and quality of work needed to do a good job. The competence of the local government apparatus means the ability that must be possessed by an apparatus in the form of knowledge, skills, attitudes and behaviors required in carrying out their duties. The apparatus referred to in this study is the village government, which consists of village heads who are assisted by their apparatus (Fung & Au, 2014; Kim & Todorovic, 2013; Sudarno, 2015). Village government is a formal symbol of village community unity (Dikgang, Leiman, & Visser, 2012; Gendron, Cooper, & Townley, 2001; Madhavi, 2016; Petra & Tleanu, 2014; Tang, Mo, & Chan, 2017). The Competency-Based on Human Resource Management model has recently become one of the methods used by companies in managing their human resources. This Competency-Based on Human Resource Management model applies a systems approach to all human resource management activities within the organization or company where this model allows the organization or company to create a human resource management system that is integrated into all systems and policies.

Fraud Prevention

Fraud refers to the presentation of material facts that are wrongly carried out by one party to another party with the aim of deceiving and influencing the other party to depend on the facts. Each facts that will harm him and based on applicable law, a fraudulent act (fraudulent act) must meet these five conditions: 1) there must be a false or not disclosed report; 2) facts that are material in nature, a fact must be a substantial factor that drives a person to act; 3) there must be a purpose of deception or knowledge that the report is wrong; 4) dependency that can be justified, the wrong presentation must be a substantial factor that causes other parties to suffer losses due to their dependency; 5) Unfair acts or losses. These lies have caused injustice or loss to victims of fraud (Atmadja & Saputra, 2017; Gary, David, & Michael, 2006; Mangala & Kumari, 2005; Omar, Maria, & Bakar, 2012; Petraşcu & Tleanu, 2014; Simha, 2016 ; Zamzami, Nusa, & Timur, 2016). Many efforts to prevent fraud are based on existing theory and research, hoping that fraudulent practices can be anticipated as early as possible. One of them is preventing fraud by implementing internal control (internal) controls). Internal control is part of a system used by management to organize and direct each activity. The implementation of internal activities is influenced by humans, so that in its implementation, it has limitations and weaknesses, including: a) lack of maturity of a consideration in making decision; b) failure to translate commands, so that the implementation is not effective; c) abandonment management, namely management's attitude of indifference to policies and procedures; d) there is collusion or conspiracy in implementation, so that the control carried out only a formality (Karyono, 2013).

Morality

Management morality has a significant negative effect on trends in accounting fraud. This means that the higher the morality of management the lower the tendency for accounting fraud or the higher the stage of management morality, the more attention is paid to management interests that are broader and universal than the interests of the company alone (Jones, 2003; Uzun & Kilis, 2020), especially personal interests. Morality is a guideline that individuals or groups have about what is right and wrong based on moral standards (Atmadja & Saputra, 2017; Chari et al., 2019; Johnson & Droege, 2004; Kirchmaier, Prüfer, & Trautmann, 2018). Morality can come from a source of tradition or tradition, religion or an ideology or a combination of several sources (Ghazali et al., 2014b; Kosec & Wantchekon, 2018; Liu & Wong, 2018; Meng & Zhang, 2011; Power, 2013; Wilfahrt, 2018) so that in this study, morality is used and tested as a moderating variable. Morality comes from the word moral. Moral comes from the Latin "moris" which means customs, values or ways of life. Morality basically has the same meaning as morality but more abstract. Morality is a moral aspect or the good or bad of something deeds (Bertens, 1993). As has been explained that morality originated from habits or customs (mos-mores). The habit at first may be individual. But because humans are always alive together with other people and in a certain environment, then the individual's habits will be imitated by others, and over time they will become a group habit. If the group has determined that If the habit is good, then the habit is made an obligation must be obeyed by the group.

Methodology

Research on the effect of tri hita karana, good village governance and human resources competencies on fraud prevention in managing village funds with morality as a moderating factor. The research design used in this study is a survey method. This research is a research with quantitative or positivistic methods. The population in this study was the village head who received village funds in Tabanan Regency with the highest number of villages receiving village funds with 133 villages. This study uses personally administered questionnaires. To test the hypotheses conducted in this study, multiple regression analysis models are used, with an interaction test often called Moderated Regression Analysis (MRA), a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables).

Results and Discussion

The results of testing the validity of the instrument indicate that the instrument used in this study is valid, which is indicated by the value of Corrected Item-Total Correlation all greater than R Table (0.211). The intended R-table, obtained from the calculation of $DF = N-2$ and a probability of 0.05. The reliability test results can be seen that all the variables used are reliable with each having a Cronbach Alpha coefficient value greater than 0.6. With these results it can be continued to the next research stage.

Table 1. Reliability Test Results

Variable	Scale	Alpha coefficient	Description
X1 (Tri Hita Karana)	13	0.883	Reliable
X2 (Good Village Governance)	9	0.776	Reliable
X3 (Human Resource Competence)	23	0.835	Reliable
Y (Prevention Fraud)	16	0.930	Reliable
M (Morality)	6	0.889	Reliable

The normality assumption test is performed on the residual regression results. From the results of the Kolmogorov Smirnov test on the residual regression results it was found that the significance value is more than 0.05 so that the assumption of normality of the regression error is fulfilled, so it can be stated that the residual data are normally distributed.

Table 2. Normality Test Results

Description	Model 1	Model 2
Kolmogorov-Smirnov Z	0,805	0,594
Significance	0,769	0,982

Multicollinearity test results found that all VIF values of each independent variable are less than 10 with a tolerance value of more than 0.1, which means that between independent variables there is no strong enough correlation or no multicollinearity (assumptions are met).

Table 3. Multicollinearity Test

Variable	Significance value
X1 (Tri Hita Karana)	0.211
X2 (Good Village Governance)	0.235
X3 (Human Resources Competence)	0.485

The heteroscedasticity test was tested using the glacier test and it was found that the significance value of the influence of each variable on absolute residuals was greater than 0.05, which means that the assumption of heteroscedasticity was fulfilled (homogeneous residual range).

Table 4. Heteroscedasticity Test

Variable	Significance value
X1 (Tri Hita Karana)	0.211
X2 (Good Village Governance)	0.235
X3 (Human Resources Competence)	0.485

The results of the multiple linear regression analysis explain the effect of the variables X1, X2, and X3 on Y. The calculation results are shown in table 5 below:

Table 5. Results of Multiple Linear Regression Tests

Variable	Coefficients	t value	Significance
Konstanta	77.918		
X1 (Tri Hita Karana)	0.195	2.004	0.023
X2 (Good Village Governance)	0.118	0.901	0.374
X3 (Human Resources Competence)	0.529	2.146	0.039
X1.M	-0.020	-0.846	0.400
X2.M	-0.038	-0.868	0.388
X3.M	0.032	3.206	0.002

Discussion

The Tri Hita Karana culture has a positive and significant effect on fraud prevention as seen from the significance value that is smaller than α ($0.023 < 0.050$). A positive regression coefficient explains that if there is an increase in the implementation of the Tri Hita Karana culture, it will significantly increase fraud prevention. This is because the teachings of tri hita

karana are very easily adopted in the culture of village government organizations. The teaching of tri hita karana has even taken root in the life of Balinese Hindu society (Atmaja & Subawa, 2018; Indriyani et al., 2018; Just, Sandovici, & Listhaug, 2014; Pamungkas, 2014; Saputra, et al., 2018). This local culture is believed to be a benchmark of human behavior in the organization and decision making. All organizations in Bali are obliged to be based on tri hita karana because their teachings are trusted and recognized by the wider community (Adiputra, et al., 2014; Atmadja et al., 2019; Saputra, et al., 2018b). The remaining tri hita karana teachings are considered as being able to prevent fraud in the management of village funds. From the results of this study it can be shown that the organizational culture embodied in the tri hita karana teachings as the main bastion of fraud (Afiah & Azwari, 2015; Atmadja & Saputra, 2018a; Buslepp, Legoria, Rosa, & Shaw, 2019; Devaney, 2016; Johan & Putit, 2016; Mdee & Thorley, 2016; Purnamasari & Amaliah, 2015; Shu, Chen, Lin, & Chen, 2018; Smith, 2018; Wang, 2006). In conjunction with Tri Hita Karana, Parhyangan (Ida Sang Hyang Widhi Wasa), Pawongan (human), Palemahan (nature of residence) is an inseparable unit. Cohesiveness The three elements of Tri Hita Karana are projected with community groups requires Palemahan (human relationship with the natural environment is the same as the artifact element.) in his life, so it can be said that humans live in nature and for nature so that there is a unity between people village with the occupied territory.

Good Village Governance has a positive and not significant effect on fraud prevention seen from a significance value greater than α ($0.374 > 0.050$). Positive regression coefficient explains that if there is an increase in the implementation of good village governance, it will be able to increase fraud prevention, but this does not significantly influence. This means that the concept of good village governance is needed in financial village government management, villages in Tabanan Regency prioritize compliance with existing regulations, foster honesty in the village apparatus and prioritize participatory budgeting (Aminudin, 2019; Atmadja et al., 2019; Atmadja et al., 2019; Kepramareni, Sudarma, Irianto, & Rahman, 2014; Kirana, Fee, Johari, & Ain, 2015; Mann & Wüstemann, 2010; Nestle, Täube, Heidenreich, & Bogers, 2019; Ochieng, Visseren-hamakers, 2015 Arts, Brockhaus, & Herold, 2016; Wang, 2006; Wijayanti & Hanafi, 2018; Yuan et al., 2012). Good governance has a very broad concept so that it is not ideal to be applied to village conditions that still lack competent human resources for that (Safrijal et al., 2016). However, this does not mean that good village governance is not needed in villages (Ab et al., 2014; Ainul, Wan, Razali, & Arshad, 2014; Atmadja & Saputra, 2018b; Chen, Liou, Chen, & Wu, 2019; Ferry et al., 2018; Ghazali et al., 2014b; Lombardi, Trequattrini, Cuzzo, & Cano-rubio, 2019; Power, 2013). Precisely this good governance strongly supports village government to manage village finance that is transparent and accountable. However, fraud prevention in this study has no significant effect.

Human resource competence has a positive and significant effect on fraud prevention seen from a significance value greater than α ($0.039 < 0.050$). A positive regression coefficient explains that if there is an increase in the competence of human resources, eating will be able to increase fraud prevention. this means that in managing village finances, especially village funds must have apparatus competence, which means the ability that must be possessed by an apparatus in the form of knowledge, skills, attitudes and behaviors needed in carrying out their duties (Anggiriawan, Saputra, & Sanjaya, 2018; Aryawibawa, Putra Yadnya, Ngurah Parthama, & Pye, 2018; Atmadja & Saputra, 2018a; Saputra, Pradnyanitasari, Priliandani, & Putra, 2019; Sari, Triuwono, Rosidi, & Kamayanti, 2015; Skorková, 2016). Increased apparatus competency needs to be done for good financial governance, and also for village governance and to be able to coexist and there is no information asymmetry (Amanda & Restuti, 2018; Denisova-Schmidt & Prytula, 2018; Hatta & Riduan, 2017).

The interaction of Tri Hita Karana with morality does not have a significant effect on fraud prevention as seen from the significance value greater than α ($0.400 > 0.050$). These results state that morality does not moderate the relationship between tri hita karana with fraud prevention. This means that tri hita karana has a direct effect on fraud prevention without being moderated by morality. The interaction of good village governance with morality also has insignificant effect on fraud prevention as seen from the significance value greater than α ($0.388 > 0.050$). This result also states that morality does not moderate the relationship between good village governance and fraud prevention. Both of these results stated that the village apparatus who had believed the teachings of tri hita karana and implemented the concept of good village governance had believed that these two things were sufficient to fortify themselves from fraud, so that every step taken was always oriented towards preventing fraud (Abdul, Syahira, & Anwar, 2014; Alwee, Sayed, & Mohd, 2015; Ghazali et al., 2014a; Kisingo, Rollins, Murray, Dearden, & Clarke, 2016; Kosec & Wantchekon, 2018; Liu & Wong, 2018; Meng & Zhang, 2011 ; Othman, Abdul, Mardziyah, & Zainan, 2015; Salleh & Aziz, 2014; Wu, Sun, Sun, & Choguill, 2020; Yapa, 2014). However, the interaction between human resource competence and morality has a positive and significant effect on fraud prevention seen from a significance value smaller than α ($0.002 < 0.050$). This result states that human resource competence needs to be moderated by morality in order to prevent fraud in the management of village funds. Moderation here means to provide support or strengthen the existence of apparatus competence in preventing fraud, which starts from oneself and the environment (Abdul et al., 2014; Ghazali et al., 2014a; Hafiz, Azizal, & Mohd, 2015; Kampen, 2009 ; Othman et al., 2015).

Conclusion

Based on the results of the study, it can be concluded that tri hita karana and human resource competencies have a significant positive effect on fraud prevention in village fund management. However, good village governance has a negative and not significant effect on fraud prevention. so it can be concluded that the tri hita karana culture and human resource competencies have a strong influence on fraud prevention in village government. Whereas morality can only moderate the relationship between human resource competencies towards fraud prevention, because human resource competence will apply if supported by the morality of a good apparatus so that fraud prevention is created. Based on the results of this study further research can be done by considering the existence of a morality variable as mediation. Furthermore, it can also be done by adding variables such as the environment, leadership style or other cultural elements that have been believed and can certainly be measured.

The perspective of parhayangan (sraddha) and devotion (bhakti) to God. Faith, in this case, means belief in God's existence as creator, sustainer and the universe and its contents. At the same time, bhakti means prostration and love for God. Tri Hita Karana culture needs to be created and or maintain a harmonious relationship between humans and their stakeholders in the government and social environment. The research results that have been tested statistically can be evidence that the Tri Hita Karana concept is also related to increasing Prevention Fraud. Therefore, it can be applied more sustainably to explore Village Governance. This Tri Hita Karana (THK) concept provides an overview to the community that a harmonious relationship will provide a good atmosphere and treat everything according to the situation and conditions of society. In increasing the economic resilience of the Balinese people, apart from seeing the potential If there is, the government must also improve the social order of the local community, culture, and mentally. Therefore, a strong concept is needed, which is the basic foundation for management improvement, namely Tri Hita Karana. The foundation can be built according to

the local community's local wisdom, or through a philosophical concept that is trusted by the Hindu community in Bali, which leads to a better life for the community harmonious.

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