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# **Organizational Culture as Moderating the Influence of Internal Control and Community Participation on Fraud Prevention in Village Fund Management during the COVID-19 Pandemic**

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**Abstract**---The purpose of this study was to examine organizational culture in moderating the influence of internal control and community participation on fraud prevention in managing village funds during the COVID-19 pandemic. The sample of this study was 27 villages in the province of Bali with 3 villages in each district/city having the highest Village Fund Direct Cash Assistance so that there were 161 respondents. Data was collected using a questionnaire. The data analysis technique used the Partial Least Square (PLS) method. Results show that internal control and community participation have a positive effect on preventing fraud in managing village funds during the COVID-19 pandemic. The results also show that organizational culture strengthens the influence of internal control and community participation on fraud prevention in managing village funds during the COVID-19 pandemic. This shows that the better internal control and community participation which is strengthened by organizational culture, the prevention of fraud in the management of village funds during the COVID-19 pandemic will be better.

**Keywords**---community participation, COVID-19 pandemic, fraud prevention, organizational culture, village fund management.

## Introduction

Villages in Indonesia are getting autonomy to manage their own government and community affairs, local interests based on community initiatives, which are recognized and respected in the Indonesian government system. Improper practices in the administration of village government are very vulnerable to occur due to the low quality of government employees and weak supervision (Fitriyani et al., 2018). Funds managed by the village that come from the official budget of Indonesia's revenue and expenditure. Village financial management requires the participation of various parties to help plan, budget, report, and implement (Wijayanti & Hanafi, 2018).

Village funds in 2020 changed due to the COVID-19 Pandemic which was a threat to the national economy (Pamungkas et al., 2020). Village funds for the 2021 fiscal year are prioritized for achieving the Village SDGs (Sustainable Development Goals) which measure all aspects of development in improving community welfare. The Village Government is required to budget and implement the Village Fund Direct Cash Assistance of IDR 300,000.00 in 12 months (Inten & Liliana, 2017).

The phenomenon of cases of corruption in village funds is still common. Indonesia Corruption Watch (ICW) noted that based on a study of trends in corruption cases, it was found that the number of corruption cases was known to increase on average. The number of cases of corruption in village funds indicates that there is no comprehensive system carried out by the government in terms of monitoring village funds. Funds from the government must be channeled properly. In this study, 3 villages were selected in each district that received the highest Fund Assistance from the Government, the high amount of Fund Assistance made its management and supervision much more difficult, making it more likely for fraud to occur. The management of village funds can be protected from fraud by having a proper internal control system. Efrizon et al. (2020), disclose that there are differences in fraud between individuals in conditions where there is an internal control or no internal control.

Another factor that can prevent fraud is community participation because it can improve the supervisory function to minimize the possibility of fraud occurring. Community participation is the involvement of the community's participation in government activities on evaluating and controlling government performance and minimizing abuse of authority. Sujana et al. (2020); Wijayanti & Hanafi (2018); Atmadja & Saputra (2017); Taufik (2019), found the implementation of effective internal control will reduce the tendency of fraud in the village government, but Wonar et al. (2018); Rahayu et al. (2019); Lari Dashtbayaz et al. (2019); Usman et al. (2015), found contrary results. The results of research on community participation contribute to prevention of frauds were obtained by Mahayani (2017); Atiningsih (2019), which stated that community participation has significantly and positively affected towards prevention of frauds, however Yanto & Aqfir (2020); Ermawati (2017); Nafsiah & Diana (2020), found contrary results, The inconsistency of the results of previous studies regarding the effectiveness of internal control and community participation on fraud prevention is thought to be due to other factors that influence the relationship between variables. Therefore, a



contingency approach is needed to reconcile conflicting results, where this approach acts as a moderator or mediator in the research model

The difference with previous research is that this study uses organizational culture variables as a moderator of the influence of internal controls also community participation on fraud prevention in managing village funds during the COVID-19 pandemic. Organizational culture can be related to the problem of fraud, this is because one of the factors that can prevent fraud is a culture of honesty and high ethics (Widiyarta et al., 2018). The integrity factor is considered important because it contains moral qualities and good employee attitudes in carrying out their daily work. Proper organizational culture is believed to minimize the occurrence of fraud, so it is suspected that organizational culture can play a role in moderating the effect of internal control with community participation on fraud prevention (Subagio, 2016).

## **Literature Review**

### **Stewardship theory**

Morgan et al. (1996), state that stewardship theory supports accounting in governmental sectors which since the beginning of its development have been prepared to meet the information needs for the relationship between stewards (regional heads) and principals (society). Management in the government environment will act more dominantly as a steward than as an agent.

### **Theory of planned behavior**

TPB describes as a construct that complements TRA. The basic assumption of the TPB theory is that not all behaviors are under the full control of the individual, so it is necessary to add a construct. Ajzen (1985), explains the construct is perceived behavioral control. This construct is added in the TPB to control the behavior of individuals who are limited by their shortcomings or limitations in behavior.

### **Fraud diamond theory**

Wolfe & Hermanson (2004), states that fraud will not occur if an organization filled with people with capabilities that are relevant to their job in the organization. Opportunity opens the probability of fraud being happened, pressures also rationalization would encourage criminals to do frauds, all this will not happen without someone who can recognize an opportunity as an opportunity and take advantage of it (Nurul et al., 2018).

### **Organizational culture**

Organizational culture is related to how employees perceive the characteristics of an organization's dynamics. That is, culture is a descriptive term (Kurniasari et al., 2018). Robbins & Judge (2008), states that culture is a variety of interactions of habitual characteristics that affect groups of people in their environment

### Internal control system

Government Laws 60/2008 concerning the Government's Internal Control System added, internal control system where every action or business is carried out at any time to provides the spirit to achieve group targets through appropriate activity, good financials reports. , and compliance with the law (Setyaningsih & Nengzih, 2020).

### Community participation

Community participation has been regulated in Law Number 6 of 2014 in Article 54 concerning village deliberations. The village deliberation is forums where discussion about governance which include structuring, planning, cooperation, investment plans, the establishment of Village Owned Enterprises, disposal of village assets and events. Through village meetings, the community must contribute to voice their opinions regarding the allocation of village funds to be used for what activities, and later the community must also follow and supervise the activities carried out (Tumbel, 2017).

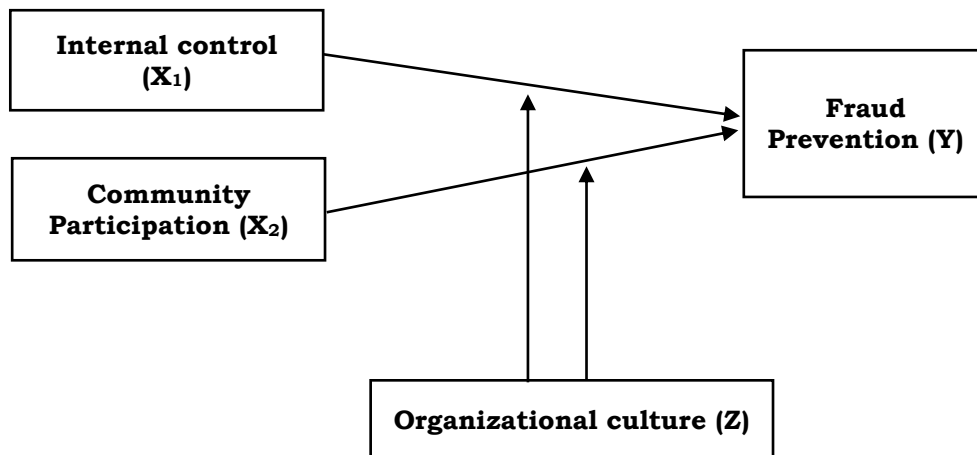


Figure 1. Research concept

Stewardship theory is related to internal control variables, considering that internal control is a form of steward (village) supervision over village government administration activities to prevent fraud during the COVID-19 pandemic. The better the internal control over activity, the better the fraud prevention in the management of village funds during the COVID-19 pandemic (Yesinia et al., 2018).

*H1: Internal control has a positive effect on fraud prevention*

Community participation can be one of the factors that determine frauds prevention in village fund management during the COVID-19 pandemic. Higher the community participation, the higher the fraud prevention in managing village funds during the COVID-19 pandemic. This is following the Stewardship theory

that community participation is one of the principal assessments of the performance of the steward.

*H2: Community participation has a positive effect on preventing fraud*

The Theory of Planned Behavior (TPB) will be relevant to be used to explain the behavior of officials in preventing fraud in village fund management during the COVID-19 pandemic. One of the functions of organizational culture is to assist in redesigning the management control system, management control is expected to prevent fraud (Purnamasari & Amaliah, 2015; Petraşcu & Tieanu, 2014).

*H3: Organizational culture strengthens the positive influence of internal control on fraud prevention*

Stewardship theory states that community participation is one of the principal assessments of the performance of the steward. One of the functions of organizational culture is to provide direction and strengthen standards so that mutually agreed organizational goals and objectives can be achieved. With community participation, they can provide input in the preparation of budget directions and policies so that fraud can be avoided.

*H4: Organizational culture strengthens the positive influence of community participation on fraud prevention*

## **Method**

The research was conducted in 27 villages in Bali Province, among others Pelaga, Werdi Bhuwana, Dauh Yeh Cani, Songan B, Terunyan, Pinggan, Patas, Lokapaksa, Sudaji, Manukaya, Pupuan, Pering, Melaya, Kaliakah, Tukadaya, Bunutan, Tulamben, Tianyar Barat, Nyalian, Kusamba, Nyanglan Belimbing, Sengana, Buruan, Pemecutan Kaja, Pemecutan Kelod, dan Tegal Kertha.

Indicators of Internal control are adopted from Jogiyanto (2007), which are: (1) Control environment; (2) Risk assessment; (3) Control activities; (4) Information and communication; (5) Internal control monitoring. Indicators of community participation adopted from Sugista (2017), are: (1) Involvement in development planning; (2) Involvement in the implementation of development; (3) Use and utilize the results of development; (4) The opportunity for the community to carry out supervision. Indicators of organizational culture adopted from Robbins & Judge (2008), which are : (1) Innovation and courage to take risks; (2) Attention to detail; (3) Oriented to results; (4) Human-oriented; (5) Team oriented; (6) Aggressive attitude; (7) Stability. Indicators of fraud prevention were adopted from Wolfe & Hermanson (2004), which are: (1) Pressure; (2) Opportunity; (3) Rationalization; (4) Individual ability

Sampling criteria were respondents who were involved in village financial management, Chairperson of the Village Consultative Body, and Chairperson of the Community Empowerment Institution as community leaders who represent society. Based on these criteria, it can be determined that the number of samples

are 162 respondents. Data collected using questionnaires. The questionnaire was in the form of google form. Partial Least Square (PLS) is used to analyze the data.

## Results and Discussion

The majority of respondents who participated were men (84.47 percent) while women were 15.53 percent. A person's level of education can determine how that person occupies a position in a government agency so that it is following what is needed by the agency. The majority of the respondents' education levels were Bachelor's degree at 49.69 percent, Senior High School at 34.16 percent, Diploma at 11.18 percent, and Master at 4.97 percent. The respondent's length of work is used to determine the respondent's work experience so that it is expected to be able to know the institution where the respondent works (Sanjaya Adi Putra & Dwirandra, 2019; Khan et al., 2021). Respondents' length of service was 1-5 years by 43.48 percent, >15 years by 36.02 percent, 6-10 years by 15.53 percent, and 11-15 years by 4.97 percent.

## Descriptive analysis

Internal control obtained a value of 3.55 which means that 27 villages in the province of Bali have implemented proper internal control. Internal control is very well-formed because of firm action on violations that occur and duties and responsibilities in managing village funds have been announced to the community. Community participation scored 2.52, which means that 27 villages already have a high level of community participation. The high level of community participation formed because community participation has become the basis for preparing the Village Budget. Organizational culture scored 3.53 which means that 27 villages already have a very high organizational culture. Organizational culture is formed very high because village officials have increased work effectiveness to obtain better results and feel calm and sincere in carrying out work activities. Prevention scored 1.88 which means that 27 villages in Bali Province have a low level of fraud, indicating that village officials have been able to implement prevention of fraud that occurred (Martin & Siehl, 1983; Warrick, 2017; Arnawa et al., 2019).

## Data analysis results

Table 1  
Output f square

	Y_Fraud Prevention
Moderating X1.Z	1.303
Moderating X2.X	0.618
X1 Internal Control	0.275
X2 Community Participation	0.035
Y_Fraud Prevention	
Z_Organizational Culture	0.017

The interaction variable between internal control and organizational culture (X1.Z) has a large impact on fraud prevention, which is 1.303. The interaction

variable of community participation with organizational culture (X2.Z) has a large impact on the prevention of frauds, which is 0.618. The internal controls have a moderate impact on fraud prevention, which is 0.275. The community participation variable has a small impact on fraud prevention, which is 0.035. The organizational culture variable has a small impact on fraud prevention, which is 0.017.

Tabel 2  
Path coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Moderating X1.Z -> Y_Fraud Prevention	0.572	0.576	0.056	10.295	0.000
Moderating X2.Z -> Y_Fraud Prevention	0.367	0.356	0.062	5.934	0.000
X1_Internal Control - >Y_Fraud Prevention	0.234	0.242	0.041	5.761	0.000
X2_Community Participation -> Y_Fraud Prevention	0.094	0.091	0.040	2.325	0.020
Z_Organizational Culture -> Y_Fraud Prevention	0.056	0.053	0.050	1.133	0.258

#### **The effect of internal control on fraud prevention in village fund management during the COVID-19 pandemic**

Internal control on fraud prevention has a correlation coefficient value (Original Sample) of 0.234. The value of t Statistics is 5.761 (> t-critical 1.96) with a p-value of 0.000 < 0.050, then the effect of internal control on fraud prevention is significant. Thus, hypothesis 1 (H1) is accepted. The results of this study support the stewardship theory related to internal control variables, considering that internal control is a form of stewardship supervision (village apparatus) over village government administration activities. The stronger the internal control system carried out by the steward, the fraudulent actions in the management of the funds could be decreased or the event stopped. But if the management has poor control, fraudulent actions will easily be done. Management needs to be accountable also transparent manner thus there is no misappropriation of funds (Rengganis et al., 2019; Thoyib et al., 2021).

#### **The effect of community participation on fraud prevention in village fund management during the COVID-19 pandemic**

The effect of community participation on fraud prevention resulted in a correlation coefficient value (Original Sample) of 0.094. The value of t-Statistics obtained is 2,325 (> t-critical 1.96) with a p-value of 0.020 < 0.050, then the effect of community participation on fraud prevention is significant. Thus, hypothesis 2 (H2) is accepted. This study supports the stewardship theory which states that community participation is one of the principal assessments of the performance of

the steward. Communities who act as principals can monitor and evaluate the use of village funds to minimize the occurrence of fraudulent acts. The principal's role is not only in making decisions in every development program but the principal is also involved in identifying problems that may occur. Community participation, both in terms of planning and implementation, is decreasing the tendency to fraudulently manage village funds. Community participation is the right of the community to directly participate or participate in every planning and development activity so that it has an important impact on the success of fraud prevention (Yarovaya et al., 2021; Mirza et al., 2020). Therefore, within the community, there must be an awareness to participate in monitoring and evaluating every activity to reduce the tendency for fraudulent practices to occur.

### **Organizational culture as moderating effect of internal control on fraud prevention in village fund management during the COVID-19 pandemic**

Internal control interaction variable with organizational culture (X1.Z) on fraud prevention produces a correlation coefficient value (Original Sample) of 0.572. The t-statistical value obtained is 10.295 ( $> t$ -critical 1.96) with a p-value of 0.000  $< 0.050$ , then the effect of the interaction variable between internal control and organizational culture (X1.Z) on fraud prevention is significant. Thus, hypothesis 3 (H3) is accepted. This means that the better the internal control that is strengthened by the organizational culture, the better the prevention of fraud that occurs. This research supports the relevant Theory of Planned Behavior (TPB) used to explain the behavior of village officials in preventing fraud in managing village funds during the COVID-19 pandemic. This theory assumes that perceived behavioral control has motivational implications for behavioral intentions. A good organizational culture will suppress the intention of village officials to commit fraud. Stewardship theory requires government management to provide services (act as stewards) for the interests of the principal. Good service from stewards must be controlled with internal controls to comply with applicable regulations. One of the functions of organizational culture is to assist in redesigning the internal control system, with the existence of internal control and strengthened by good organizational culture, it can influence the behavior (behavior) of village officials to prevent fraud (Khan, 2015; Arifin et al., 2020; Lefebure, 2019).

### **Organizational culture as moderating effect of community participation on fraud prevention in village fund management during the COVID-19 pandemic**

The effect of the interaction variable between community participation and organizational culture (X2.Z) on fraud prevention resulted in a correlation coefficient value (Original Sample) of 0.367. The t-statistical value obtained is 5.934 ( $> t$ -critical 1.96) with a p-value 0.000  $< 0.050$ , then the effect of the interaction variable between community participation and organizational culture (X2.Z) on fraud prevention is significant. Thus, hypothesis 4 (H4) which states that organizational culture strengthens the influence of community participation on fraud prevention is accepted. This means that the higher the community participation strengthened by the organizational culture, the higher the fraud prevention that occurs. People who believe that they do not have the resources or the opportunity to perform a particular behavior may not form strong intentions to perform a behavior. The existence of a good organizational culture can

suppress bad behavior at the village level. Stewardship theory states that community participation is one of the principal assessments of the performance of the steward. Community participation is a form of monitoring the performance of village officials and is strengthened by a good organizational culture to increase the prevention of fraud that may occur (Cremers et al., 2016; Ber et al., 2001).

### Research limitations

The study's scope is only limited to villages that receive the highest amount of Benefits and Financial Assistance from the Government, thus the results of the study may have differences related to perceptions or interpretations of each respondent in other villages.

### Conclusion

Proper internal controls were effective on fraud prevention during the COVID-19 pandemic. The village community must also participate in fraud prevention. In addition, an anti-fraud organizational culture has been proven to strengthen the influence of community participation and internal control on fraud prevention. Communication channels need to be created as a forum for the community to report if there are irregularities in the management of village funds. Village official is expected to have integrities and be honest in managing village funds

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