

ABSTRACT

The purpose of this study is to obtain empirical evidence regarding the effect of individual morality, whistleblowing, and organizational commitment on preventing village fund fraud. This study uses primary data in the form of questionnaires distributed to 122 village officials in Muara Kemumu District, Kepahiang Regency, Bengkulu Province. Data analysis was conducted using Smart Partial Least Squares (PLS). The findings of this study indicate that individual morality, whistleblowing, and organizational commitment have a positive effect on preventing village fund fraud. Through a combination of high moral standards, effective whistleblowing mechanisms, and organizational commitment that promotes integrity and transparency, the prevention of village fund fraud can be strengthened. This, in turn, helps build public trust in the management of village funds, ensuring that village funds are used for their intended purposes. village funds are used for their intended purposes, and improve the effectiveness and impact of village development. and impact of village development.

Keywords: Fraud Prevention, Individual Morality, Organizational Commitment, Village Fund, Whistleblowing.