

ABSTRACT

This research aims to examine the influence of good governance, whistleblowing systems, internal control systems, and organizational commitment on fraud prevention efforts in village governments. This research uses a survey method by distributing questionnaires to 150 village governments in Cilacap Regency which were selected as research samples through a purposive sampling technique. 123 village governments returned questionnaires with a return rate of 82% and 27 questionnaires were not returned. So the total final sample was 123 respondents. Data testing used descriptive statistical analysis techniques and multiple linear regression analysis with the help of the IBM Statistical Product and Service Solution (SPSS) 26 analysis program. The results of data testing found that the internal control system had a significant positive effect on fraud prevention efforts, organizational commitment had a significant negative effect on fraud prevention efforts. Good governance and whistleblowing systems have not been empirically proven to have an effect on fraud prevention efforts.

Keywords : Good Governance, Whistleblowing System, Internal Control System, Organizational Commitment, Fraud Prevention Efforts, Village Government.