

ABSTRACT

This study aims to provide empirical evidence on the impact of individual morality, whistleblowing, internal control, organizational commitment on fraud prevention in BUMDes management. This study uses primary data in the form of questionnaires given to 114 BUMDes managers and supervisors in Kepenuhan District, Rokan Hulu Regency, Riau Province. Data processing uses Smart Partial Least Squares (PLS). The results of this smartPLS study indicate that individual morality, whistleblowing, internal control, have a positive effect on fraud prevention, while organizational commitment has a negative effect on fraud prevention in BUMDes management. Through a combination of high moral standards, effective whistleblowing mechanisms, and good internal control, BUMDes fraud prevention can be strengthened. This helps build public trust in BUMDes management, keeps BUMDes developed for its intended purpose, and increases village economic income and has an impact on development in rural areas.

Keywords: BUMDes, Individual Morality, Whistleblowing, Internal Control, Organizational Commitment, Fraud Prevention.