

The Effect of Bystander Effect, Whistleblowing System, Internal Control System and Individual Morality on Efforts to Prevent Village Fund Fraud in Villages in Ciampea District, Bogor Regency

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Abstract

This research is a quantitative study that aims to analyze the influence of bystander effects, whistleblowing systems, internal control systems and individual morality on efforts to prevent village fund fraud in villages in Ciampea sub-district, Bogor regency. This study uses primary data with a total of 13 respondents, this study uses a sample of people in Ciampea District, Bogor Regency. All statistical tests in this study were carried out with the help of Microsoft Excel and the Smart Partial Least Square (PLS) application. The results of this study prove that the bystander effect does not have a significant influence on efforts to prevent village fund fraud. The whistleblowing system has a positive and significant influence on efforts to prevent village fund fraud. The internal control system has a positive and significant influence on fraud prevention efforts. Individual morality has a positive and significant effect on efforts to prevent village fund fraud.

Keywords : Bystander Effect, Whistleblowing System, Internal Contro System, Individual Morality, Prevent Village Fund Fraud

Pengaruh *Bystander Effect*, *Whistleblowing System*, Sistem Pengendalian Internal Dan Moralitas Individu Terhadap Upaya Pencegahan *Fraud* Dana Desa Pada Desa Di Kecamatan Ciampea Kabupaten Bogor

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menganalisis Pengaruh *Bystander Effect*, *Whistleblowing System*, Sistem Pengendalian Internal Dan Moralitas Individu Terhadap Upaya Pencegahan *Fraud* Dana Desa Pada Desa Di Kecamatan Ciampea Kabupaten Bogor. Penelitian ini menggunakan data primer dengan jumlah responden 13, penelitian ini menggunakan sampel masyarakat di Kecamatan Ciampea Kabupaten Bogor. Seluruh pengujian statistik penelitian ini dilakukan dengan bantuan Microsoft Excel dan Aplikasi *Smart Partial Least Square* (PLS). Hasil Penelitian ini membuktikan bahwa *Bystander effect* tidak memiliki pengaruh signifikan terhadap upaya pencegahan *fraud* dana desa. *Whistleblowing system* memiliki pengaruh positif dan signifikan terhadap upaya pencegahan *fraud* dana desa. Sistem pengendalian internal memiliki pengaruh positif dan signifikan terhadap upaya pencegahan *fraud*. Moralitas individu berpengaruh positif dan signifikan terhadap upaya pencegahan *fraud* dana desa.

Kata Kunci : *Bystander Effect*, *Whistleblowing System*, Sistem Pengendalian Internal, Moralitas Individu, Pencegahan *Fraud* Dana desa