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The Effect of Internal Control on Fraud in Village Fund Management with Accountability as a Mediation Variable

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ABSTRACT

This study aims to examine the effect of internal control on fraud in public fund management and to investigate the mediating role of accountability in this relationship. An explanatory quantitative research design was employed using a total sampling technique involving 45 public officials responsible for fund management. Primary data were collected through a structured questionnaire and analyzed using Structural Equation Modeling (SEM) with WarpPLS 7.0 to evaluate both direct and indirect relationships among the variables. The findings demonstrate that internal control has a significant effect on fraud, while also significantly enhancing accountability. In addition, accountability significantly influences fraud and serves as a significant mediating variable in the relationship between internal control and fraud. These results indicate that strengthening internal control systems promotes higher accountability among public officials, which in turn contributes to reducing the risk of fraudulent practices in public fund management. The study provides empirical evidence supporting the importance of integrating robust internal control mechanisms with accountability practices to improve governance quality. The findings offer practical implications for policymakers and public sector administrators by emphasizing the need to reinforce internal control frameworks and accountability systems as strategic instruments for preventing fraud and promoting transparent, accountable, and sustainable financial governance.

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INTRODUCTION

Effective public financial governance is fundamental to ensuring that public resources are managed transparently, responsibly, and for the benefit of society. As governments allocate larger budgets to local administrative units, strong governance mechanisms become increasingly important to prevent misuse of public funds (Kartikowati et al., 2026; Zulhadi & Afdal, 2025). Weak governance not only reduces the efficiency of public spending but also undermines public trust in government institutions. Recent studies indicate that fraud in public financial management remains a persistent issue despite continuous regulatory reforms because monitoring and control mechanisms are often inadequately implemented (Agung et al., 2023; Gunawan & Rizoan, 2024). Therefore, strengthening governance through effective internal control and accountability is essential to improve financial integrity, protect public resources, and support sustainable public sector performance.

Fraud prevention has become a strategic priority because financial misconduct directly affects the quality of public services and community welfare. Fraud frequently occurs when organizational oversight is ineffective, accountability is weak, and financial procedures are not consistently followed. Empirical evidence demonstrates that effective internal control significantly reduces opportunities for fraud by improving supervision, regulatory compliance, and financial reporting quality (Tungga Atmadja et al., 2024; Sayang et al., 2023). Likewise, accountability encourages public officials to manage financial resources transparently and responsibly, thereby strengthening public confidence in government institutions (Nazaruddin et al., 2023; Paulus et al., 2023). Consequently, integrating internal control with accountability represents a critical governance strategy for minimizing fraud risk and improving public financial management.

This study is grounded in Agency Theory, which explains that conflicts may arise because agents possess more information than principals, creating opportunities for opportunistic behavior (Jensen & Meckling, 1976). In public organizations, internal control functions as a governance mechanism that reduces information asymmetry by ensuring compliance with regulations and strengthening monitoring procedures. Accountability complements this mechanism by requiring public officials to justify financial decisions and disclose information transparently. Together, these mechanisms reduce opportunities for fraudulent behavior by improving organizational integrity and financial discipline. Previous studies support this perspective by showing that stronger internal control enhances accountability and contributes to fraud prevention in public financial management (Mukarramah, 2024; Ardiansyah et al., 2026).

Despite continuous improvements in public financial governance, fraud remains a significant challenge because many organizations still experience weaknesses in internal control implementation and accountability practices. Inadequate supervision, limited compliance with financial procedures, and insufficient transparency create opportunities for financial irregularities. Previous studies report that internal control, organizational competence, and ethical values significantly influence fraud prevention in public financial management (Ayem & Pratiwi, 2024; Aimanah et al., 2024). However, fraud continues to occur, indicating that strengthening internal control alone may not be sufficient without reinforcing accountability. This condition highlights the need to examine how accountability functions as a governance mechanism that connects internal control with fraud prevention, thereby providing a more comprehensive understanding of public sector financial governance.

Previous studies have extensively examined the role of internal control in reducing fraud within public sector financial management. Most findings indicate that effective internal control systems contribute to fraud prevention by improving monitoring effectiveness, strengthening compliance, and reducing opportunities for misconduct (Masni & Sari, 2023; Putri et al., 2024). However, previous studies have produced inconsistent findings regarding the direct relationship between internal control and fraud. Some studies confirm a significant influence, while others suggest that internal control alone does not fully explain fraud prevention outcomes (Safitri & Respati, 2023; Gunawan & Rizoan, 2024; Milki et al., 2026). These inconsistencies indicate that additional mechanisms may be required to explain how internal control influences fraud prevention. Therefore, further investigation is needed to explore the mediating role of accountability in strengthening the relationship between internal control and fraud.

Accountability has also received considerable attention as an important factor in achieving effective public financial governance. Previous research demonstrates that accountability improves transparency, financial reporting quality, and responsible decision-making among public officials (Nazaruddin et al., 2023; Anastasia & Jusman, 2025; Tabina & Dora, 2025). Furthermore, studies have shown that accountability contributes to reducing fraud risks by increasing organizational responsibility and limiting opportunities for financial misconduct (Pattawe, 2023; Putra & Putra, 2025). Nevertheless, most previous research has primarily focused on examining direct relationships between internal control, accountability, and fraud separately. Limited studies have investigated accountability as a mediating mechanism that explains how internal control affects fraud prevention. This research gap highlights the importance of developing a more comprehensive model that integrates these variables within public financial management.

This study introduces a novel perspective by positioning accountability as a mediating mechanism between internal control and fraud. Unlike previous studies that mainly analyze direct relationships, this research explains the process through which internal control influences fraud conditions by strengthening accountability practices. The proposed model provides a deeper understanding of governance mechanisms because fraud prevention is viewed not only as the outcome of control procedures but also as a consequence of responsible financial management behavior. Furthermore, this study contributes to the development of public sector governance research by integrating control and accountability perspectives into a unified analytical framework. The findings are expected to provide valuable insights for designing more effective strategies to improve integrity, transparency, and accountability in public financial management.

Based on the identified gaps, this study addresses the question of whether internal control influences fraud directly and whether accountability mediates this relationship. This study argues that internal control alone may not sufficiently prevent fraudulent practices unless it is supported by strong accountability mechanisms. Effective internal control can establish procedures, monitoring systems, and compliance standards, while accountability ensures that public officials are responsible for implementing these mechanisms. Therefore, accountability is expected to strengthen the impact of internal control in reducing fraud. This research contributes theoretically by expanding the understanding of governance mechanisms in fraud prevention and practically by providing evidence for policymakers and public administrators to strengthen internal control systems and accountability frameworks in public financial management.

RESEARCH METHODS

This study employed a quantitative approach with an explanatory research design to examine the causal relationships among internal control, accountability, and fraud in public fund management. The explanatory design was selected because this study aims to test theoretical relationships and examine the direct and indirect effects among research variables using empirical data. Quantitative methods are appropriate for measuring variable relationships through statistical analysis and hypothesis testing (Hair et al., 2022; Sholihin & Ratmono, 2021). The research model was developed based on the assumption that effective internal control can strengthen accountability mechanisms, which subsequently influence fraud prevention. Therefore, this approach enables a comprehensive analysis of the governance mechanisms underlying fraud prevention in public financial management.

The research was conducted in four administrative units managing public funds, selected because these units represent local government entities with direct responsibility for planning, implementing, and reporting financial activities. The selection of this research setting was based on the importance of examining fraud prevention mechanisms at the operational level, where financial management risks and accountability demands are directly encountered by public officials. Previous studies highlight that village and local government financial management requires strong internal control and accountability systems to minimize fraud risks and improve governance quality (Nazaruddin et al., 2023; Delpiana et al., 2026). Therefore, this research setting provides a relevant context for analyzing the relationship between internal control, accountability, and fraud.

The population consisted of all officials involved in public fund management in the selected administrative units. Due to the limited population size, this study applied a total sampling technique, resulting in 45 respondents who participated in the research. The respondents included officials directly involved in financial planning, implementation, administration, and accountability processes. Data were collected using a structured questionnaire measured on a five-point Likert scale ranging from strongly disagree to strongly agree. The measurement indicators for internal control were adapted from established internal control dimensions, while accountability and fraud indicators were based on previous public sector governance studies (Mukarramah, 2024; Putri et al., 2024). This approach ensured that the research instruments represented the theoretical constructs being examined.

Data analysis was performed using Structural Equation Modeling (SEM) with WarpPLS 7.0 to evaluate both direct and indirect relationships among latent variables. SEM-PLS was selected because it is suitable for exploratory causal models, mediation analysis, and studies involving relatively small sample sizes (Hair et al., 2022; Sholihin & Ratmono, 2021). The analysis consisted of measurement model evaluation and structural model assessment. The outer model was examined through convergent validity, discriminant validity, and construct reliability using Average Variance Extracted (AVE), Composite Reliability (CR), and Cronbach's Alpha. The inner model was assessed through path coefficients, significance values, and coefficient of determination (R^2). Mediation testing was conducted to examine the role of accountability in explaining the relationship between internal control and fraud. All hypotheses were tested at a 5% significance level.

RESULTS AND DISCUSSION

Results

The majority of respondents were contract workers (33 people), were male (25 people), were in the 41–50 years age range (14 people), had a Bachelor's degree (S1) (26 people), and had more than 10 years of service (22 people). These characteristics indicate that the majority of respondents were experienced and had an adequate level of education to provide information related to village fund management.

Tabel 1. Convergent Validity Test of Variable

Varibel	Indicator	Loading Factor	Description
Internal Control	Control Environment	0,851	Valid
	Risk Assessment	0,872	Valid
	Control Activities	0,791	Valid
	Information and Communication	0,833	Valid
	Monitoring	0,895	Valid
Accountability	Honesty and Legal Accountability	0,742	Valid
	Program Accountability	0,912	Valid
	Financial Accountability	0,864	Valid
	Managerial Accountability	0,916	Valid
	Policy Accountability	0,946	Valid
Fraud	Asset Misappropriation	0,832	Valid
	Corruption	0,926	Valid
	Financial Statement Manipulation	0,848	Valid

Source: Processed Research Data (2026)

Based on Table 1, all indicators within each construct have loading factor valuesabove 0.70. For the Internal Control variable, loading factor values ranged from 0.791–0.895, with the highest value for the Monitoring indicator (0.895) and the lowest for the Control Activities indicator (0.791). All indicators met convergent validity criteria and were deemed to adequately reflect the Internal Control construct.

For the Accountability variable, loading factor values ranged from 0.742–0.946. The Policy Accountability indicator had the highest loading factor value of 0.946, while the Honesty and Legal Accountability indicator had the lowest value of 0.742. Nevertheless, all indicators exceeded the minimum threshold of 0.70 and were deemed valid in measuring the Accountability construct.

Furthermore, the Fraud variable has a loading factor value ranging from 0.832 to 0.926. The Corruption indicator shows the highest value at 0.926, followed by Financial Statement Manipulation at 0.848 and Asset Misappropriation at 0.832. All indicators meet the convergent validity criteria because they have loading factor values above 0.70. Thus, all indicators in the Internal Control, Accountability, and Fraud variables are declared valid and suitable for use in the structural model analysis (inner model).

Tabel 2. Discriminant Validity Test of Variable

	X1	Y1	Y2
X1	0,849	0,845	0,698
Y1	0,845	0,879	0,719
Y2	0,698	0,719	0,870

Source: Processed Research Data (2026)

The discriminant validity test presented in Table 2 uses the Fornell-Larcker criteria. The test results indicate that the square root of the Average Variance Extracted (AVE) value for each construct exceeds the correlation between the other constructs. These results indicate that each construct has distinct characteristics and is able to explain the measured variables better than the others, indicating that discriminant validity has been met.

Tabel 3. Variable Reliability Test

Construct	Cronbach's Alpha	Composite Reliability (CR)	Description
X1	0,903	0,928	Reliabel
Y1	0,924	0,944	Reliabel
Y2	0,838	0,903	Reliabel

Source: Processed Research Data (2026)

The reliability test results presented in Table 3 indicate that all variables produced Cronbach's Alpha and CR scores exceeding 0.70. The internal control variable produced a Cronbach's Alpha score of 0.903 and a CR score of 0.928. These findings indicate that all research instruments demonstrated an adequate level of internal consistency and met the reliability requirements for use in subsequent analyses.

Tabel 4. Model Fit Test and Quality Indices

No	Model Fit and Quality Indices	Hasil Analisis	Keterangan
1.	Average Path Coefficient (APC)	0.592 dan P < 0.001	Terpenuhi
2.	Average R-Squared (ARS)	0.758 dan P < 0.001	Terpenuhi
3.	Average Adjusted R-Squared (AARS)	0.749 dan P < 0.001	Terpenuhi
4.	Average block VIF (AVIF)	3.107	Ideal
5.	Avergae Full collinearity VIF (AFVIF)	4.034	Ideal
6.	Tenenhaus GoF (GoF)	0.773	Large
7.	Sympson's Paradox Ratio (SPR)	1.000	Ideal
8.	R-Squared Contribution Ratio (RSCR)	1.000	Ideal
9.	Statistical Suppression Ratio (SSR)	1.000	Acceptable
10.	Nonlinear Bivariate Causality Direction Ratio (NLBCDR)	1.000	Acceptable

Source: Processed Research Data (2026)

The feasibility of the research model was evaluated through the model fit test and quality indices presented in Table 4. The test results indicate an APC score of 0.592 with a p-value <0.001, an ARS score of 0.758 with a p-value <0.001, and an AARS score of 0.749 with a p-value <0.001. The AVIF score of 3.107 and the AFVIF score of 4.034 indicate no multicollinearity problems in the observed model. The Tenenhaus Goodness of Fit (GoF) score of 0.773 is categorized as large, indicating that the model has excellent ability to explain the phenomenon studied. The overall SPR, RSCR, SSR, and NLBCDR scores of 1.000 also indicate that the research model meets all the feasibility criteria recommended by WarpPLS.

Tabel 5. The Influence of Direct and Indirect Relationships on Variables

Direct Effect	**Path Coefficient**	**P-Value**	**Description**
PI (X1) → F (Y2)	0.298	<0.001	Signifikan
PI (X1) → AKT (Y1)	0.895	0.015	Signifikan
AKT (Y1) → F (Y2)	0.583	<0.001	Signifikan
Indirect Effect	Path Coefficient	P-Value	Description
PI (X1) → AKT (Y1) → F (Y2)	0.522	<0.001	Signifikan

Source: Processed Research Data (2026)

Based on Table 5, the results of the direct influence test show that internal control has a positive and significant effect on fraud with a path coefficient value of 0.298 and p-value <0.001. Furthermore, internal control also has a positive and significant effect on accountability with a path coefficient value of 0.895 and a p-value of 0.015. Apart from that, accountability has a positive and significant effect on fraud with a path coefficient value of 0.583 and p-value <0.001. Thus, all direct relationships between variables proposed in this research are declared significant.

The results of the indirect influence test show that internal control has a significant effect on fraud through accountability as a mediating variable. The path coefficient value is 0.522 with a p-value <0.001 indicating that accountability is able to mediate the relationship between internal control and fraud. These findings indicate that the implementation of effective internal control contributes to increasing apparatus accountability, which in turn influences fraud conditions in the management of sub-district funds.

Interpretation of the direction of the positive coefficient in the relationship involving the fraud variable needs to pay attention to the operationalization of the research instrument. The fraud variable is measured using the ACFE (2022) indicator which is prepared in the form of a negative statement (reverse statement), so that a higher score represents a lower tendency for fraud to occur. Therefore, the positive coefficient in the results of this research is not interpreted as an increase in fraudulent practices, but rather shows that the more effective internal control and the higher the accountability of the apparatus, the lower the tendency for fraud to occur in managing sub-district funds.

Discussion

The results show that internal control has a positive and significant effect on fraud, with a path coefficient of 0.298 and a p-value <0.001. This finding supports the first hypothesis, indicating that stronger internal control is associated with lower fraud risk in public fund management. The positive coefficient is interpreted based on the reverse measurement approach of fraud indicators, where higher scores represent better fraud prevention conditions. Therefore, effective internal control contributes to reducing opportunities for fraudulent practices. This finding confirms that internal control is not merely an administrative procedure but a governance mechanism that strengthens supervision, compliance, and financial integrity within public organizations (Agung et al., 2023; Ayem & Pratiwi, 2024).

The significant influence of internal control on fraud indicates that control mechanisms play an essential role throughout the financial management cycle, including planning, implementation, reporting, and monitoring. Effective control systems provide clear task segregation, authorization procedures, and continuous supervision, thereby reducing opportunities for asset misuse and financial manipulation. Previous studies emphasize that internal control systems improve fraud prevention by strengthening monitoring processes, increasing compliance, and supporting transparent financial practices (Sayang et al., 2023; Putri et al., 2024). The contribution of this study lies in providing empirical evidence that internal control remains a fundamental mechanism for minimizing fraud risk in local public financial management contexts with relatively simple organizational structures.

These findings are consistent with previous research demonstrating that internal control significantly contributes to fraud prevention in public sector organizations. Studies by Tungga Atmadja et al. (2024) and Masni and Sari (2023) explain that strong internal control environments, effective control activities, and adequate monitoring systems reduce opportunities for fraudulent behavior. However, this study extends previous findings by examining internal control not only as a direct predictor of fraud but also as part of a broader governance mechanism involving accountability. This perspective provides a more comprehensive understanding of fraud prevention by emphasizing that control effectiveness must be supported by responsible financial management practices.

The findings differ from several previous studies that reported insignificant relationships between internal control and fraud. These differences may occur because organizational characteristics, control implementation levels, and governance environments influence the effectiveness of internal control mechanisms. Previous research indicates that variations in institutional conditions can affect how internal control contributes to fraud prevention outcomes (Safitri & Respati, 2023; Gunawan & Rizoan, 2024). The current study contributes by highlighting that internal control effectiveness is highly dependent on the operational context in which it is implemented. In smaller public organizations, closer supervision, clearer authority structures, and shorter coordination processes may strengthen the preventive function of internal control.

Theoretically, these findings support Agency Theory by demonstrating that internal control reduces information asymmetry between public officials and citizens as principals. Through monitoring procedures, reporting mechanisms, and compliance systems, internal control limits opportunistic behavior by agents responsible for managing public resources. This finding is also consistent with the fraud prevention perspective, where reducing opportunities represents an important strategy for minimizing fraudulent actions. Previous studies confirm that internal control and accountability mechanisms are essential governance instruments for reducing fraud risks in public financial management (Nazaruddin et al., 2023; Delpiana et al., 2026). Thus, this research contributes theoretically by strengthening the explanation of how governance mechanisms influence fraud prevention.

Practically, this study highlights the importance of continuously improving internal control systems through stronger monitoring, risk assessment, information systems, and employee awareness. Local government administrators should develop control mechanisms that are not only compliance-oriented but also encourage ethical financial management behavior. The novelty of this study is reflected in its examination of internal control within a mediation framework involving accountability, providing a deeper explanation of the process through which control mechanisms influence fraud conditions. These findings provide practical implications for policymakers by emphasizing that strengthening internal control and accountability simultaneously can create more transparent, responsible, and integrity-based public financial governance.

CONCLUSION

This study concludes that effective internal control plays a crucial role in reducing fraud risk in public fund management by strengthening accountability mechanisms. The main lesson derived from this research is that fraud prevention cannot rely solely on control procedures but requires the integration of accountability as a governance mechanism that ensures responsible behavior among public officials. Theoretically, this study contributes to public sector governance literature by extending the understanding of the relationship between internal control and fraud through the mediating role of accountability, providing a more comprehensive explanation of fraud prevention mechanisms.

However, this study has limitations related to the sample size and research context, which may restrict the generalizability of the findings. Future research is encouraged to involve broader samples, different institutional contexts, and additional variables such as ethical leadership, organizational culture, whistleblowing systems, and information technology utilization to develop a more comprehensive fraud prevention model.

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