THE EFFECT OF GOOD GOVERNANCE IMPLEMENTATION AND HUMAN RESOURCE COMPETENCE ON FRAUD PREVENTION

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Article Info

Abstract

Fraud prevention in Bandung's local government agencies remains challenging despite the implementation of good governance. Ongoing fraud cases suggest weak oversight. Although human resource competence supports effective governance, its role in fraud prevention remains insufficiently studied. This study aims at examining the influence of good governance implementation and human resource competency on fraud prevention in the OPD of Bandung City. Using a quantitative approach, the research evaluated how these factors contributed to creating a transparent, accountable, and fraud-free work environment while identifying other relevant influencing variables. The study's findings indicated that the implementation of good governance and human resource competence played a crucial role in preventing fraud.

INTRODUCTION

Along with the increase in human understanding and the swift advancement of information technology that is increasingly advanced, it encourages regional apparatus to be able to organize a good government agency by accounting for the implementation of the agency's objectives. Government Regulation No. 18 of 2016 concerning Regional Apparatus states that the Regency or City Regional Apparatus is an auxiliary element of the Regent or Mayor and the Regency or City DPRD in carrying out Regency or City regional government affairs. One form of accountability of the regional apparatus in managing finances is to make quality financial reports following applicable regulations and the reports can be relied upon to be presented to interested parties (AgustiningTyas *et al.,* 2020).

Government Regulation Number 12 of 2019, Article 3 Paragraph (1) concerning Regional Financial Management, states that regional financial management must be carried out in an orderly manner, following laws and regulations, and in a way that is efficient, economical, effective, transparent, and accountable. It must also adhere to the principles of justice, compliance, and benefit to the community. Quality financial management is based on the implementation of good governance, commonly known as Good Governance. Good Governance refers to a set of values or principles and the corresponding characteristics that distinguish effective and accountable government administration from ineffective or poor governance practices, as explained by (Rahmawati *et al.,* 2023). According to Government Regulation No. 101 of 2000 Article 2d Good Governance involves the application and development of the principles of professionalism, transparency, accountability, democracy, service quality, effectiveness, efficiency, rule of law, and acceptance across all levels of society.

Fraud prevention measures could be carried out by implementing Good Governance (GG). Good Governance referred to the administration of development management that was solid and accountable, in line with the principles of democracy and an efficient market, the avoidance of misallocation of investment funds, as well as the prevention of fraud both politically and administratively, by enforcing budgetary discipline and creating a legal and political framework for the growth of business activities (Anisa & Syarief, 2020).

In Indonesia at this time, cases of fraud that often occur in the government are corruption. Corruption is one of the actions related to fraud or fraud. According to Article 2 Paragraph (1) of Law No. 31 of 1999, corruption was defined as an unlawful act carried out by an individual to gain wealth for themselves, others, or a corporation, which could result in losses to state finances or the national economy.

In this case, reciprocity must be established, and one of the measuring tools is fraud prevention. Fraud prevention is one of the roles of internal auditors. Through systematic prevention, the benefits of using the budget can be maximized as effectively as possible for the benefit of the community. Prevention of fraud can be compared to disease prevention: it is better to prevent than to treat (Yunita *et al.,* 2020). Early fraud prevention is seen as a solution to deter potential offenders, limit opportunities for fraudulent actions, and identify activities with a high risk of fraud. (Saputra, 2017).

According to a report by Transparency International (TI), Indonesia's score on the Corruption Perception Index (CPI) remained at 34 out of a possible 100 points in 2023, the same as in 2022. However, despite the unchanged score, Indonesia's ranking declined, falling from 110th place in 2022 to 115th in 2023. It dropped five spots compared to the previous year, placing it alongside Ecuador, Malawi, the Philippines, Sri Lanka, and Turkey. In 2019, the score was 40 points but decreased to 37 points in 2020. It then improved to 38 points before declining to 34 points in both 2022 and 2023. (Santika, 2024).

Various principles of good governance, if applied properly, can prevent fraud because the principles not only develop a code of ethics and guidelines to avoid actions that are contrary to the law but also promote openness, prevent discriminatory actions, clarify responsibilities, and provide a medium for community control. (Jannah, 2016). The principles of good governance, which form the basic foundation of government administration in Indonesia, include transparency and accountability. Transparency can be seen as the disclosure of information regarding government administrative activities. Meanwhile, accountability is interpreted as a concept that intersects with the ethics of public administration, involving all branches of power. It contains three key elements: responsibility, answerability, and blameworthiness. (Wibisono & Utama, 2014).

In addition to realizing good governance, avoiding fraudulent practices requires competence and integrity in human resources. Human resource competence refers to the abilities and characteristics that an individual possesses, which are inherent to the person. These qualities can be demonstrated through authority and responsibility, encompassing knowledge, skills, and attitudes necessary to carry out duties. This enables individuals to perform their tasks professionally, effectively, and efficiently (Wahyuningsih *et al.,* 2022)

Effective regional financial management requires the government to have skilled human resources who are knowledgeable in government accounting, regional finance, and organizational

aspects of government. The greater the proficiency of human resources, the higher the quality of the financial reports generated (Utama, 2017). Human resource competence refers to the skills and abilities individuals possess, which serve as a foundation for enhancing an organization's performance. In this context, human resources are the key players who actively contribute to driving the company or organization toward achieving its objectives (Banjarnahor, 2023).

Secretary of BPSDM at the Ministry of Home Affairs, Dindin Wahidin, stated that the quality of ASN in Indonesia is still inadequate, which may result in or affect services to the community (Ispranoto, 2018). Furthermore, the quality of human resources in West Java has not kept pace with technological developments. During the artificial intelligence era, strengthening the education sector is essential. However, not all residents of West Java have access to higher education. According to data from the West Java Central Statistics Agency (BPS), the average years of schooling for residents in this province in 2022 was only 9.07 years for boys and 8.48 years for girls (Deny, 2020).

Several studies have been conducted regarding the application of good governance, human resource competence, and fraud prevention. One such study was conducted by Paramitha and Adiputra (2020). The findings of this study suggested that effective governance plays a beneficial role in reducing the occurrence of fraud in managing village funds. Furthermore, research was conducted by Puspitanisa & Purnamasari (2021). The findings of this study show that human resource competence has a substantial positive impact on preventing fraud. Furthermore, a study was also conducted by Prameswari *et al.* (2022). The study's findings revealed that the implementation of good governance and the competency of village officials played a significant and positive role in mitigating fraud in the management of village funds.
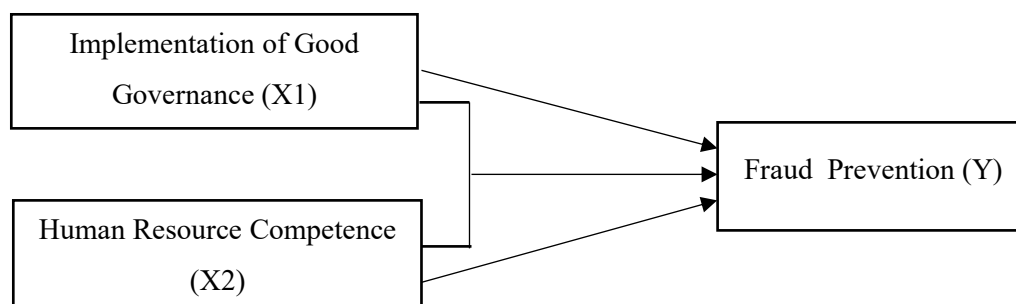

Figure 1. Research Framework

METHOD

In this research, the author employed a descriptive and verifiable approach to explain the methodology based on primary data. This method aims at analyzing the connection between variables and assessing their influence on one another. According to Sugiyono (2022), the descriptive method is a research approach used to determine the value of independent variables, whether involving a single variable or multiple independent variables. In this study, no comparison of the variables in other samples was made; instead, the focus was on exploring the relationship between one variable and another. The descriptive method was used in this study to discuss the implementation of good governance, human resource competence, and fraud prevention in the Bandung City OPD. According to Sugiyono (2022), the verification method is a research approach that involves testing hypotheses using evidence and statistical calculations to determine whether they are accepted or rejected. In this study, the verification method was applied to assess the impact of good governance practices and human resource competence on fraud prevention within the Bandung City OPD.

The collected data was subsequently processed, analyzed, and refined using the theoretical framework studied to derive conclusions. The analysis followed a quantitative approach, utilizing appropriate statistical methods to test the hypothesis. This process involved several steps, including defining the variables, designing theoretical measurement tools, choosing methods for gathering data,

designing theoretical measurement tools, and choosing methods for gathering data. According to Sugiyono (2022), the quantitative research method followed the positivist philosophy and was utilized to examine a specific group or sample. It involved gathering data using research tools and analyzing it through quantitative or statistical methods to test a predetermined hypothesis.

As stated by Sugiyono (2022), a research population referred to a large group of objects or subjects that possessed specific characteristics and numbers, selected by the researcher for analysis and conclusion. Meanwhile, a research sample was a smaller portion of the population that retained the same characteristics (Sugiyono, 2022). If the population was large and studying every individual was not feasible due to constraints like limited funds, time, and energy, the researcher could select a sample from the population. The findings from this sample could then be generalized to the entire population. Therefore, it was essential that the chosen sample accurately represented the population.

The population of this study was the Bandung City OPD. This study used a nonprobability sampling method, particularly the saturated sampling technique. As a result, the sample size in this study was identical to the population, consisting of 26 OPDs in Bandung City. The number of OPDs in the city of Bandung is as follows:

Table 1. Research Sample

No	OPD Bandung City
1.	Personnel and Human Resource Development Agency
2.	National and Political Unity Agency
3.	Regional Finance and Assets Agency
4.	Regional Revenue Agency
5.	Development Planning, Research and Development Agency
6.	Archives and Library Service
7.	Cipta Karya, Construction and Spatial Planning Office
8.	Culture and Tourism Office
9.	Population and Civil Registration Office
10.	Health Office
11.	Food Security and Agriculture Service
12.	Manpower Office
13.	Communication and Information Service
14.	Cooperatives and Small and Medium Enterprises Office
15.	Environment and Hygiene Service
16.	Women's Empowerment and Child Protection Office
17.	Youth and Sports Service
18.	One-Stop Investment and Integrated Services Office
19.	Education Office
20.	Population Control and Family Planning Office
21.	Trade and Industry Office
22.	Transportation Agency 2022
23.	Housing and Residential Areas Office
24.	Social Service
25.	Water Resources and Highways Office
26.	Pamong Praja Police Unit

This study included three types of variables: independent variables (good governance implementation and human resource competence) and a dependent variable (fraud prevention). The hypothesis was tested using a significance test, where the null hypothesis (H0) and the alternative hypothesis (Ha) were defined. Multiple linear regression analysis was utilized to identify the functional connection between the implementation of good governance, human resource competence, and fraud prevention. This study tested all hypotheses using multiple linear regression.

RESULTS

According to the tests conducted with the SPSS software, all data and questionnaire items were found to be valid based on the validity test. The variables in the research followed a normal distribution and met the requirements of the normality test, as the significance level exceeded 0.05. Furthermore, a reliability test was conducted on the research variables to evaluate the questionnaire's consistency, and it satisfied the reliability standards with a Cronbach's Alpha value above 0.6. Table 2 presents the results of the multiple linear regression analysis.

Table 2. Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	1.852	7.075	
	Good Governance (X1)	.267	.104	.432
	Human Resource Competence (X2)	.192	.087	.371

a. Dependent Variable: Fraud Prevention (Y)

Through the value of unstandardized coefficients (B) contained in the table above, the regression equation was formed as follows.

$$Y = 1.852 + 0.267\ X1 + 0.192\ X2$$

The constant (a) of 1.852 shows that when the values of good governance and human resource competence are zero, fraud prevention is at 1.852. In other words, even without the implementation of good governance and human resource competence, fraud prevention is valued at 1.852.

The regression coefficient (b) of 0.267 suggests that for every 1% increase in the implementation of good governance, fraud is expected to decrease by 0.267. In other words, the greater the implementation of good governance, the more effective the prevention of fraud will be. The regression coefficient (b) of 0.192 indicates that for every 1% increase in human resource competence, fraud prevention is expected to rise by 0.192. This suggests that greater human resource competence leads to more effective fraud prevention.

Table 3. Correlation Between Implementation of Good Governance and Human Resource Competence on Fraud Prevention

		Fraud Prevention	Good Governance	Human Resource Competence
Pearson Correlation	Fraud Prevention	1.000	.588	.553
	Good Governance	.588	1.000	.420
	Human Resource Competence	.553	.420	1.000
Sig. (2-tailed)	Fraud Prevention	.	.002	.003
	Good Governance	.002	.	.033
	Human Resource Competence	.003	.033	.
N	Fraud Prevention	26	26	26
	Good Governance	26	26	26
	Human Resource Competence	26	26	26

The results of the above test show a correlation coefficient of 0.588. This proves that the implementation of good governance has a significant, strong relationship with fraud prevention in the Bandung City OPD. The positive value of the correlation coefficient indicates that the relationship between the implementation of good governance and fraud prevention is unidirectional where the better the implementation of good governance, the more fraud can be prevented.

Furthermore, the results of the above test show a correlation coefficient of 0.553. This proves that human resource competence has a strong, significant relationship with fraud prevention in the Bandung City OPD. The positive value of the correlation coefficient indicates that the relationship between human resource competence and fraud prevention is unidirectional where the better the competence of human resources, the more fraud can be prevented.

Table 4. Summary of the Results from Implementation of Good Governance and Human Resource Competence on Fraud Prevention

Model		Coefficient Correlation	Tcount	Sig	Ttabel	Hypotheses
1	Good Governance	0.558	2.558	0,018	2.069	supported
2	Human Resource Competence	0.552	2.198	0,038	2.069	supported

As shown in Table 4, the application of good governance (X1) significantly influences fraud prevention (Y), with a correlation coefficient of 0.588. Given a 5% error rate, H_0 is rejected while H_a is accepted. Additionally, the table indicates that human resource competence (X2) also significantly affects fraud prevention (Y), with a correlation coefficient of 0.553. Again, with a 5% error rate, H_0 is rejected while H_a is accepted.

Table 5. Test F Implementation of *Good Governance* and Human Resource Competence on Fraud Prevention

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	506.233	2	253.117	9.779	.001[b]
	Residual	595.315	23	25.883		
	Total	1101.549	25			

a. Dependent Variable: Fraud Prevention (Y)
b. Predictors: (Constant), Human Resource Competence (X2), Good Governance (X1)

From Table 5 above, it is evident that the calculated F value is 9.779. This value is compared to the F value from the F distribution table, which can be found in Microsoft Excel (attached t value). Using the formula (NF - 1 = 26 - 2 - 1 = 23), the critical F value is 3.422. Based on this comparison, the calculated F value of 9.779 is greater than the F table value of 3.422. Therefore, according to the hypothesis testing criteria, H_0 is rejected while H_a is accepted.

Table 6. Determination Text

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.678[a]	.460	.413	5.08756	2.182

a. Predictors: (Constant), Human Resource Competence (X2), Good Governance (X1)
b. Dependent Variable: Fraud Prevention(Y)

As shown in the table above, the R Square value is 0.460, indicating the simultaneous contribution or influence, referred to as the Coefficient of Determination (KD). This value is obtained by squaring the correlation coefficient.

Coefficient Determination = $(0.678)^2$ x 100% = 46%

From the above calculation, it can be concluded that the impact of the implementation of Good Governance (X1) and Human Resource Competence (X2) contributes to fraud prevention, simultaneously exerting an influence of 46%. The remaining 54% (100% - 46%) represents the influence of other factors that were not researched.

DISCUSSION

The data processing results indicated a significant correlation between the implementation of good governance and fraud prevention. The better the implementation of good governance, the more effectively fraud was prevented. This finding was consistent with the theory proposed by Rosidah *et al.* (2023), which stated that in preventing and detecting fraud, several parties are involved, namely good governance and transaction-level control processes. Good governance involves management practices structured to minimize or ideally prevent fraudulent activities from occurring. Research by Usman., et al (2015) supported this, highlighting the crucial role of good governance in fraud prevention. The results of the test were measured using three indicators: transparency, participation, and accountability, all of which had been implemented well. One of the efforts to implement good governance was preventing fraud through transparency in quality local government financial management.

Regarding the relationship between human resource competence and fraud prevention, data analysis showed that human resource competence significantly affected fraud prevention. In other words, the higher the competence of human resources, the better the fraud prevention. This finding was consistent with the theory proposed which stated that the higher an individual's competence level, the less likely they were to commit fraud. This is because competent human resources had sufficient knowledge and insight into fraud prevention. This was supported by research conducted by Saputra et al Saputra *et al.* (2019), which indicated that human resource competence had a positive impact on fraud prevention. Therefore, personnel in an organization needed to have a good understanding of fraud and the ability to prevent it.

Regarding the relationship between the implementation of good governance and human resource competence towards fraud prevention, and based on the results of the data processing collected, it showed that the implementation of good governance and human resource competence had an effect on fraud prevention in Bandung City OPD. The better the implementation of good governance and the higher the human resource competence, the more effective fraud prevention would be. These findings were supported by a study by Paramitha & Adiputra (2020), which revealed that good governance was implemented by adhering to sound management principles such as transparency, non-discrimination, clear responsibility, and community participation so that regional resources managed by the government truly achieved the goals of public welfare and progress.

In addition to the implementation of good governance, human resource competence also played a role in fraud prevention. This was supported by a study conducted by Kuntadi *et al.* (2023), which stated that competence is the ability to complete a task or job based on expertise and skills, supported by the professional attitudes required for the position. This was reinforced by the view that human resources must possess the necessary knowledge, skills, attitudes, and behavior.

CONCLUSION

This research found that the implementation of good governance and the proficiency of human resources played a significant role in preventing fraud. The results indicated that the good governance variable had a strong impact on fraud prevention, and human resource competence also significantly influenced the prevention of fraudulent practices. These findings suggest that effective governance practices and competent human resources are key factors in fraud prevention. When regional governments implement principles of good governance and are supported by qualified personnel, they are more capable of minimizing the risk of fraud. However, this study has certain limitations. Future research is encouraged to examine other potential factors that may influence the effectiveness of local government organizations, such as internal control systems, whistleblowing mechanisms, accountability, and individual morality.

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