

ABSTRACT

The Effect of Accountability and Budget Participation on Fraud Prevention Moderated by the DPRD Supervision Function (Study on the South Tangerang City Government)

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This study aims to examine the effect of accountability and budgetary participation on fraud prevention moderated by the DPRD oversight function. The research was conducted using primary data by distributing questionnaires to the South Tangerang City Government. Sampling using purposive sampling. In this study, there were 50 employees who were sampled. Researchers in conducting analysis in testing hypotheses using the Statistical Package for the Social Sciences (SPSS) ver. 25. After analyzing the results, the results show that this study shows that Accountability (X1) has an effect on Fraud Prevention, Budget Participation (X2) has an influence on Fraud Prevention, DPRD Supervision Function (X3) is able to strengthen the Accountability variable and DPRD Supervision Function (X4) is unable to strengthening the variable of Accountability and Supervisory Function of DPRD (X4) is not able to strengthen the variable of Budget Participation.

Keywords: Accountability, Budget participation, fraud, fraud prevention

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Issued Year : 1973 - 2020