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GOVERNMENT GOVERNANCE IMPLEMENTATION, ROLE OF ACCOUNTABILITY PERFORMANCE SYSTEM AND RISK MANAGEMENT TO FRAUD DETECTION ANDPREVENTION

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Abstract

This study aims to explore the influence of government governance, risk management, and performance accountability system to the detection and prevention of fraud in local government Banten Province. Population research is working units in the Banten Provincial Government is 23 units. The sampling method using purposive sampling and methods of data collection using a questionnaire as much as 4-5 questionnaires at each work unit. Respondents are structural official echelons II, III, and IV in each unit and the respondents as many as 94 people. The data were processed using SPSS version 22, which is used to test the research hypothesis. Results revealed that the implementation of government governance, risk management, and performance accountability system has a positive influence on the detection and prevention of fraud in the financial governance of the regional government of Banten Province. Results reinforce the theory that the detection and prevention of fraud need to be committed to implementing government governance, risk management, and performance accountability system. Implications the study provides guidelines and principles of governance and the financial governance system is orderly, disciplined and trustworthy. Foster awareness of government officials the importance of risk culture within the organization to avoid conflict of interest and focus on achieving the main objectives of the government. Encourage synergy among units to achieve a system of planning, budgeting, measurement, and performance evaluation in an integrated and sustainable.

Keywords: Government Governance, Risk Management, Accountabilit Performance SystemandFraud Detection and Prevention

JEL Classification: GG32; G38; M48

INTRODUCTION

The development of information and communication technologies to encourage people to become more intelligent, critical and realistic demands the government to improve transparency, accountability, participatory governance, and responsibility, especially the financial governance system. The use of appropriate tax used for the prosperity and welfare of the people. To achieve this, Government Regulation No. 60

of 2008 requires all government agencies to develop and implement a performance accountability system. The performance accountability system illustrates the integration of vision and mission, goals, objectives, and programs. Every plan and work program is prepared to describe the realization of the vision and mission efforts with government governance principles such as transparency, accountability, participation, and responsibility. Also for the achievement of financial management and governance orderly, obedient and trustworthy principle (Bastian, 2006). The main problems in the governance of government based on government is not the awakening of awareness, adherence, and commitment to implement the principles of government governance seriously and sustainably. The political component dominates the governance and the preparation of planning and budgeting. High costs burdening democratic governance and economic costs of high society. This led to the government's competitiveness will be difficult to achieve, requiring the implementation of government governance earnest. The main problems in the governance of government based on government is not the awakening of awareness, adherence, and commitment to implement the principles of government governance seriously and sustainably.

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The Organization for Economic Development (OECD) in Sutojo and Aldridge (2008) to the definition of corporate governance as a system used to direct and control the activities of the organization. Deterioration of the world economy, including Indonesia in 1998, one of the triggers is the weak corporate governance system without exception governance government. Weak governance government also provides opportunities for irregularities. Therefore, this study was directed to explore the role of government and good governance and accountability system performance on the detection and prevention of fraud in the governance system of local government finance.

Every organization face of changing internal and external environment. This adds to the complexity of the issues and competitiveness of governance. The complexity of the problem caused by changes in the environment requires a cautious

attitude and responsive to such changes. The government is faced with the government risks that can hamper, hinder even thwart efforts to achieve the organization's goals to accelerate the development and improvement of people's welfare. For that, every head of local government, charged and shall implement risk management seriously. The aim is that governance can avoid failure and the uncertainty in the realization of strategic planning and government work program. The government's task is to manage each risk area and anticipate possible risks of negative impacts on the provision and delivery of services to the community. Irwin (2007) states that the risk is the uncertainty of any strategic plan and management decisions facing future events that are uncertain and have negative consequences. This means that any government institutions and public managers would be at risk and decision-making to face a future full of uncertainty.

Turlea and Stefanescu (2009) state that risk management within the organization, contributing positively to the decision making process and the uncertainty in planning and budgeting. In the process of planning and budgeting, every government will face a conflict of interest or the interests between the legislative and the executive. The politicization of the budget by the legislative and executive course will harm the interests of the general public. A good understanding of the principles of governance and risk management institution is an important asset for public officers and civilian personnel in the country to perform the role, function, and duty. Risk management plays an important role to encourage the achievement of consensus and avoid conflict of interest. COSO (2004) states that risk management is directed to encourage compliance with the planning team that is transparent, accountable, participatory and responsive as well as improved performance in a sustainable entity. The issue is how far the government is aware, understand and know the role, functions, and benefits of risk management in governance and financial governance system of government. It is the primary motivation of this study. This study also aims to identify the role and the function or the effect of risk management in the implementation of the government towards the detection and prevention of fraud. The issue is how far the government is aware, understand and know the role, functions, and benefits of risk management in governance and financial governance system of government. This studyaims to identify the role, function and effect of risk management in the implementation of the government on detection and prevention of fraud.

Risk management and internal control systems have a close relationship and mutual influence, to carry out the necessary risk management internal control systems. Instead of internal control systems should be supported principles, concepts, and principles of risk management. Nocoo and Schulz (2006), the internal control system is an integral part of risk management, acts to prevent the organization in risky decision making, avoid failures or obstacles of achieving goals, and encourage the process of achieving organizational competitiveness. Collusion, corruption, and nepotism showed the weak implementation of internal control systems and risk management. This can be evidenced by the results of the auditing firm on the financial statements of the government. There is an increase in state losses from year to year. The state financial losses reached Rp. 77 billion more per year as a result of the state financial audit period of 2008 - 2013. Indonesia's corruption perception index in the survey International Transparency during the period from 2005 to 2014, shows the ranking to 100 from 108 countries and a score of 2.8 on a scale of 10. This fact is supported by the level of involvement of personnel government in acts of corruption as much as 284 heads of

local governments, as many as 3,169 people, consisting of the Chairman and Members of the House of Representatives and as many as 1,221 civil servants. Furthermore, the research results of the Corruption Eradication Commission, 2010 revealed that more than 70% of cases of fraud relating to the procurement of goods and services, and 90% occur in the planning stages and the process of auction or tender. These data reinforce the suspicion of the fundamental problems in the understanding and application of governance institution, risk management, and performance accountability system is ineffective. In other words, the detection and prevention of fraudulent practices within the financial governance of the government still have major problems.

The role and benefits of risk management in the public sector have not been much explored in particular the financial governance. The internal control system is time to change the approach hard control be a soft control approach that promotes self-control, morality, and integrity of leadership. Performance accountability system that combines integrated planning and budgeting and performance measurement system integrated assessment and sustainability. The government performance accountability system has not been effective as the media accountable for their performance as well as a strategic planning tool in the measurement, assessment, monitoring, and continuous performance improvement system. Therefore required risk management and internal control systems are effective, efficient, reliable and economical ways to detect and prevent fraud, Coran et al. (2008). The better the internal control system and risk management performance accountability then the detection and prevention of fraud will be more effective. Tompeter, et al. (2013) control systems, detection and prevention of fraud will be most effective when implementing management tone at the top and encourages a culture of transparency.

The success of the local government system run clean financial governance, trust and obey the principle is strongly influenced commitments implementing the internal control system. As research Joseph (2015) which states that the internal control influential and positive role in detecting and preventing fraud. Likewise, Siayor study (2010) revealed that the system of internal control and risk management will strengthen fraud prevention systems. This suggests an important and strategic role in ensuring risk management governance is going well. Baroto study (2011) revealed that the role of risk management to improve and enhance positive behavior and culture of the organization, to build and develop a culture of creativity, innovation, saving, cautious in taking risky decisions. Therefore, the internal control system has a positive influence on the detection and prevention of fraud. Wilopo (2006) and Single (2011). Internal Control Systems is a strategic tool in detecting and preventing fraud and ensuring that management can achieve strategic objectives, can deal with global changes and compliance with regulations and legislation.

This research study focuses on the application of governance institutions, implementation risk management in the internal control system and the role and benefits of performance accountability system in the detection and prevention of fraud attempts. In particular object of research is in the area of government financial management system of local government, the system of planning, budgeting, financial accounting and accountability for performance. Research directed to describe how the perception, understanding, and knowledge of the state of a civil servant of the work unit to the role of the institution of governance, risk management, and performance accountability system in the prevention of fraud.

LITERATURE REVIEW

Fraudis a criminal act, including misconduct of the provisions, by individuals or organizations, most of the action is not always criminal, but the behavior of doubtful morality (Welks, 1997). Furthermore, Konrath (2002) defines fraud as illegal and other abuses carried out to cheat. The act was done intentionally to give profit or loss for the organization, carried out by insiders or with the help of others outside the organization. To be able to detect and prevent fraud, it takes integrated efforts among cross, function, and process of planning and systematic handling. The detection and prevention of fraud require an integrated effort, comprehensive and simultaneous pressing, prevent and reduce the occurrence of fraud causative factors (Board of Financial Control Indonesian, 2008). One way to prevent fraud is to preclude fraud itself. Albrecht (2006) classifies six groups of signs of fraud are: (1) accounting anomaly, (2) weak internal controls, (3) anomaly analysis, (4) excessive lifestyle, (5). behavior is not common, and (6) of gratification and complaints.

The detection and prevention of fraud without based on a strong commitment from all stakeholders will lead to failure. Pendetksian system and the most appropriate fraud prevention is the detection and prevention system that proactive and responsive. This proactive approach is early detection and prevention before the possibility of fraud. Gibson et al. (2009) state that organizational commitment relates to attitudes towards the organization showed loyalty with loyalty abide by the rules, provide the best and maintain the reputation of the organization. Hatmoko (2012) defined organizational commitment as a form of trust and loyalty to the values of the organization demonstrated and manifested an employee of the organization. Valentine (2002) revealed that the ethical environment is closely related to organizational commitment. Environmental organizations mean ethical conducive environment and high ethics the tone. Rae and Subramaniam, (2008) mention that in an environment that is an ethical organization, employees will tend to follow the code of conduct as the moral behavior of the organization. If it is associated with the detection and prevention of fraud, the employee is strongly committed to being able to abide by the rules laid down and trying to avoid acts of irregularities or violations.

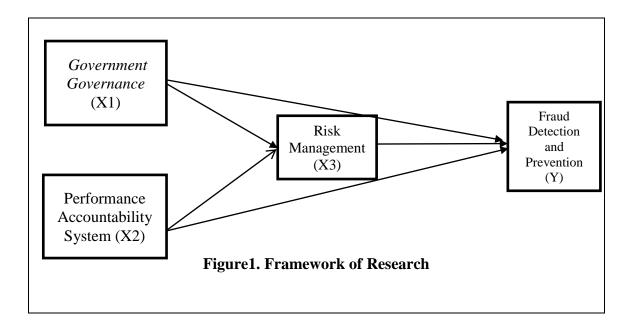
Community participation is essential in the implementation of governmental functions. Communities can participate properly if there are media that facilitate it. Sudjiarto (2009) states that the accountability of the government's performance is a performance measurement system that compares outcomes with the standard. Performance accountability is accountability instrument performance, the purpose is to meet the obligations of the government agencies accountable for the success or failure of implementation of tasks and functions. Nurkhamid (2008) defines accountability as a manifestation of the government's obligation to account for all the success and failure of achievement of goals and objectives that have been established through periodic media accountability.

Government Governanceplays an important role directs the organization to focus on achieving the vision and mission in an efficient, effective, economical to emphasize checks and balances between functions within the organization. Implementation of government aims to prevent the implementation of government organizations from acts of fraud, and encourage organizations to improve sustainability performance and competitiveness (Mahenthiran (2008). Supomo (2000)

defines governance government in carrying out their duties and carry out public accountability professionally, transparent, accountable and fair, while Haryanto (2007) defines governance government as good governance, to follow certain rules in a transparent, accountable, fair and sustainable. Application of governance governmentencourage government officials to be a good person, realizing the government becomes a governance government organization that produces good process and good output. While the Board of Financial Controlling Indonesian, (2000) mentions the principle governance government covers the principles of transparency, participation, and accountability is a unity. Implementation of government governance will strengthen the checks and balances, thus avoiding the action of irregularities in the financial governance of the government.

Risk management is one of the important aspects of the organization's governance system, if done properly, will create a competitive advantage of the organization. Some experts define risk management among; Geldenhuys (2006) defines risk management is the process of reducing the entity's risk to an acceptable level by using the measurement, management, and monitoring in line with organizational objectives. In ISO 31000: 2009, risk management is defined as the coordinated activities to direct and control an organization in dealing with risk. The development of risk management in the public sector in Indonesia has started a new step towards its implementation, (Amri, 2006). The definition of risk is quite diverse, can be seen as something detrimental to, the uncertainties, and something beneficial if it is not happening.

The Institute of Risk Management (IRM), defines risk as to the combination of the probability of occurrence and the consequences. Collier (2007) states that risk management serves as a cornerstone of government governance that encourages the establishment of the best service, efficient, and effective use of limited economic resources. Risk management is an organizational strategy to manage uncertainty to avoid more severe impact, helps organizations ensure the achievement of goals and objectives, and to improve the capacity and competitiveness of the organization. Risk management in the public sector is a relatively new science and is an important element in the system of planning and public budgeting and public management. The role of risk management can not be separated from the behavior of the organization, namely the ethical culture and positive values that agreed to run the organization. Robins (2006) mentions a reciprocal relationship exists between risk management and organizational behavior. The better the application of risk management will encourage a culture of risk is getting good care, reflected in the attitude of government officials performing their duties, authority and responsibility are always based on consideration of risk.



Relationship Government Governance to Fraud Detection and Prevention

Government Governance is appropriate rules and basic principles of governance institution in carrying out financial governance accountable, transparent, participatory and responsive. Mahenthiran (2008) states that the implementation of governance, the government can reduce the amount of fraud and enhance the competitiveness of the organization. Competitiveness can be achieved through the application of the principles of governance government. ResearchRamaswany (2005) and Abdolmohammad (2004) revealed that the implementation of the governance government has close links with the detection and prevention of fraud. The more effective implementation of government governance will encourage commitment to the detection and prevention of fraud, which has a positive impact on the decline in the practice of irregularities or fraud. Tearnev and Dodd (2004) revealed that the financial management/budgeting without governance government will bring asymmetry of information and a widening gap between the executive and the community. So it will provide opportunities for fraud. To detect and prevent fraudulent practices, the system of checks and balances and the balance between the executive and the legislature, the executive and legislative community to community. Asymmetry information provides opportunities for unilateral actions that benefit at the expense of participation or public existence. Zainuddin (2002) mentions the participation of the various elements of society in the planning and budgeting process will avoid unilateral political compromise between the executive and legislative branches. The better the application of transparency, accountability, participation, and responsibility within the financial governance of the government will be able to detect and prevent the possibility of fraud. Then the research hypothesis is: accountability, participation, and responsibility within the financial governance of the government will be able to detect and prevent the possibility of fraud. Then the research hypothesis is: accountability, participation, and responsibility within the financial governance of the government will be able to detect and prevent the possibility of fraud. Then the research hypothesis is:

Hypothesis 1: Implementation of Government Governance has a positive effect on the detection and prevention of fraud

Relationship with the Government Governance Risk Management

Suprayogi (2010) states that one of the forms of governance government is to fulfill the government's financial accountability, namely the suitability of planning, implementation, and accountability of government finances. Government financial accountability views of completeness, objectivity, honesty, and timeliness in recording, reporting, measurement, and accountability. Act Number 8/2008, requires every head of government to make accountability reports on the implementation of the plans and programs of activities of the institution accountable. Accountability report financial and nonfinancial performance shows the commitment of the government to avoid making decisions that involve risk. Transparency, accountability, participatory and responsive to environmental changes as the government seeks to align and prioritize the interests of the wider community. One of the main targets was the realization of the implementation of governance government accountable government, that governments comply with and obey the laws and regulations. Zeyn (2011) revealed that using government governance positive effect on the financial performance of local government accountability. The better implementation of government governance, the better the role and function of government performance accountability system and government performance accountability reports. The subsequent investigation by Rubin (1999) concluded that the shape of good governance, characterized by community involvement in every level of decision making and public policy formulation. One form of transparency is a willingness to open up, accept input, aspirations and criticism and willingness to provide information to the public. Tuasikal (2007) revealed that the accountability of public policy is the key to success in achieving government governance.

Hypothesis 2: Implementation of Government Governance has a positive effect on Risk Management

Relation Risk Management implementation to Fraud Detection and Prevention

Risk management has an important role in directing and ensuring execution of duties, authority and responsibility to run optimally. Implementation of risk management to encourage compliance and obedience. O'Donnell (2005) states that the characteristics of a strong government are a government that has a mature risk management practices. One characteristic of a government that has mature risk management is a government that runs the risk of information system and risk management system to systematically and accurately. Risks associated with the culture of honesty, thrifty, prudent, innovative and shame commit fraud. Good risk culture awakened, would strengthen the detection and prevention of fraud and will have implications on the decline of fraud measures. Gupta (2011), risk management served to increase the reputation of the organization and encourage participation and community ownership.

The government's reputation can be achieved through the planning and preparation of the work program by the expectations and desires of the public. Jorion (2001) revealed that the success of the organization is strongly influenced by the quality of risk management. That is the better application of risk management will strengthen the organization's risk culture is a culture obedient, disciplined, frugal and

careful. Conversely, poor risk management practices will open up opportunities for fraud, and potentially derail or impede efforts to achieve the goals, objectives and organizational competitiveness. The government's reputation can be achieved through the planning and preparation of the work program by the expectations and desires of the public. Jorion (2001) revealed that the success of the organization is strongly influenced by the quality of risk management. That is the better application of risk management will strengthen the organization's risk culture is a culture obedient, disciplined, frugal and careful. Conversely, poor risk management practices will open up opportunities for fraud, and potentially derail or impede efforts to achieve the goals, objectives and organizational competitiveness. The government's reputation can be achieved through the planning and preparation of the work program by the expectations and desires of the public. Jorion (2001) revealed that the success of the organization is strongly influenced by the quality of risk management. That is the better application of risk management will strengthen the organization's risk culture is a culture obedient, disciplined, frugal and careful. Conversely, poor risk management practices will open up opportunities for fraud, and potentially derail or impede efforts to achieve the goals, objectives and organizational competitiveness. That is the better application of risk management will strengthen the organization's risk culture is a culture obedient, disciplined, frugal and careful. Conversely, poor risk management practices will open up opportunities for fraud, and potentially derail or impede efforts to achieve the goals, objectives and organizational competitiveness. That is the better application of risk management will strengthen the organization's risk culture is a culture obedient, disciplined, frugal and careful. Conversely, poor risk management practices will open up opportunities for fraud, and potentially derail or impede efforts to achieve the goals, objectives and organizational competitiveness.

Hypothesis 3: Risk Management implementation has a positive effect on Fraud Detection and Prevention

Risk Management Relationships with Performance Accountability System

Internal control systems have a positive impact on performance accountability of government agencies to ensure compliance and adherence to the code of conduct within the organization. A reliable internal control system is part of the implementation of risk management positively correlated to the quality of a performance accountability system. Efendi (2007) revealed that the supervisory role of the functional and the Inspectorate as the implementation of internal control functions a positive effect on the implementation of the governance institution. This means that risk management plays an important role to ensure the achievement of sustainable organizational performance through integrated planning and budgeting systems. The integrated planning system is a necessary condition to achieve a performance accountability system accountable. Internal control systems make sure each stage in the preparation of a performance accountability system can run well. In this case, Jorion (2001) states that the success of the organization depends on the effectiveness of risk management. In this case, the integrated planning system is part of the performance accountability system that illustrates the interconnectedness of planning, budgeting, implementation, reporting and accountability and assessment and performance measurement. Collier (2006) states that the implementation of risk management principles will encourage the process of performance improvement and encouraging awareness of the importance of managing organizational risk. Implementationgood risk management will affect the quality of

government performance accountability system. The better the application of risk management will have a positive impact on the accountability of local government performance. The research hypothesis is:

Hypothesis 4: Risk Management implementation has a positive effect on AccountabilityperformanceSystem

Relation Risk Management implementation to Fraud Detection and Prevention

The performance of government agencies is not enough to be seen from the financial ratios but needs to be seen from other indicators such as service Efforts, service accomplishments and indicators linking financial and non-financial ratios. So we get the accurate and objective measurement of performance, Sadjiarto (2000). Performance measurement systems have a positive impact on the reduction of leakage, Pamungkas, and Joseph (2007). Government performance can be seen, assessed and appreciated well if the government is willing to provide information, report and publish performance reports promptly. So it can support the decision-making process objective, free from conflict of interest. Such a decision-making system called risk-based or risk management. Decisions that encourage achievement of consensus, thereby reducing friction or noise in the process of planning and decision making minimal risk. Plans and budgets are prepared based on the public interest and not personal or group interests. Thus the risk management plays an important role in directing the planning system that is transparent, accountable and participatory to prevent a political compromise between the legislative and executive. In the end, a good run risk management will boost the competitiveness of the organization, image, and reputation of the government. Risk management practices to encourage the success of the anti-fraud program through early detection of indications of irregularities that can be prevented before it occurs fraud.

Hypothesis 5: Risk Management implementation has a positive effect on the detection and prevention of fraud

METHOD

Object and type of study

The object of research is the application of government governance, risk management implementation, preparation of performance accountability system to the detection and prevention of fraud. Based on the level of explanation, this type of research is associative research, namely which aims to investigate the extent to which variations in the factor relating to variations in one or more other factors based on the correlation coefficient.

Population, Sample and Analysis Unit Research

The population in this study are all working units at the Integrated Service Center Banten Provincial Government. Reasons for the determination of the population, based on the consideration that the governance system of local government finance, involving officials of the regional work units. as the official budgetary authority. To obtain research data accurately and objectively, structural officials at echelon II, III and IV as respondents. The number of working units into the sample as many as 23 units and officials from echelon II, III or IV as respondents. Types of data collected are primary data collected from respondents related to the perception of the indicators Research. Indicators Research measured by a Likert scale starting from the

lowest scale (scale 1) to the highest scale (scale of 5) with a notation that the scale of 1 Strongly Disagree (STS), a scale of 2 Disagree (TS), Scale 3, Neutral (N), Scale 4 Agree (S) and the scale 5 Strongly Agree (SS). The questionnaire was distributed directly to the respondent.

The sampling technique is purposive sampling because the data source is already known with certainty, namely Echelon II, III and IV in each business unit. Based on data from structural officials in Banten provincial government unit of the Bureau of Government employees based echelon distribution varies between 4-6 people. So that the entire sample set of structural officials at the working unit.

RESULT

The number of questionnaires distributed as many as 128 copies, and the questionnaires were completed and returned as many as 96 files. A total of 2 questions has Not been completed so that the total eligible Questioner processed as many as 94 or

Table 1. Variables Influence Coefficients Values

		Coefficients unstandardized		standardized Coefficients		
Model		В	Std. Error	beta	t	Sig.
1	(Constant)	20 473	7203		2,842	.006
	GG	.279	.121	.198	2318	.000
	MR	.285	.068	.309	3,353	.001
	SAK	.316	.097	.269	2,763	.001

a. Dependent Variable: PPF

73%.

Table 2. Coefficientsniaivariabe Research

	Coefficients unstandardized		ed	standardized Coefficients		
Model		В	Std. Error	beta	t	Sig.
1	(Constant)	7,042	6,464		1,089	.279
	GG	.192	.055	.386	3,476	.001
	SAK	.358	.125	.290	2869	.005

a. Dependent Variable: MR

Table 3. R Square

			Change Statistics						
			Adjusted	R Square				Sig. F	Durbin-
Model	R	R Square	R Square	Change	F Change	DF1	DF2	Change	Watson
1	.665a	.443	.424	.443	23 835	3	90	.000	1,222

Table 4. Reliability Statistics

10010 11 11011000 11110 2 000100 11100					
Cronbach's Cronbach's Alpha Based					
Alpha	on Standardized Items	N of Items			
.766	.765	4			

Sports Results SPSS data

Based on table 4.5, the value Conbrach's Alpha for all study variables showed a value of 0.766 or 77%. This value is greater than 0.70, it can be said that the research instrument for all the variables are reliable or show reasonableness.

Hypothesis Testing

The results of processing the data in Table 4.3 shows that the Influence of application of Governance Government on detection and prevention of fraud, the level of significance of 0001 is smaller than the significance level should ie 0:05 (0.001 <0.05), and the value t_hitung for 3583 is greater than t_tabel 1.96 can be concluded that the hypothesis acceptable. This means that the implementation of a governance government institution has a positive influence on the detection and prevention of fraud in the financial governance of the Provincial Government of Banten. The results of processing the data in Table 4.4 shows that the effect of applying Governance Government to Risk Management, a significance level of 0.001 is smaller than the significance level should ie 0:05 (0.001 <0.05), and the value t_hitung for 3476 is greater than t_tabel 1.96 can be concluded that the hypothesis can be accepted, This means that the implementation of governance government institution has positive influence on the detection and prevention of fraud in the financial governance of the Provincial Government of Banten.

Effect of application of Performance Accountability System on detection and prevention of fraud in Table 4.3 shows the level of significance of 0001 is smaller than the significance level should be under 0:05 (0.001> 0.05) and the value t_hitung for 2763 is greater than t_tabel 1.96 can concluded Ho hypothesis can be proven and acceptable, This means that performance accountability system positively affects implementation risk management in the financial governance of the Provincial Government of Banten. Effect of application of Performance Accountability System to Impementasi risk management in Table 4.3 shows the level of significance of 0005 equal to the level of significance that should be under 0:05 (0005 = 0.05), and the value t_hitung for 2869 is greater than t_tabel 1.96 inferential Ho hypothesis can be accepted and can be proved, This means that performance accountability system is a positive influence on the detection and prevention of fraud in the financial governance of the Provincial Government of Banten.

DISCUSSION

Application of Risk Management Against Government Governance

Research shows that the implementation of government governance is proven positive effect on their risk management practices. That is the better application of the principles of governance, the government will strengthen risk management practices, the culture concerned about risk, professional, efficient and effective. To this end need to optimize the function of the Internal Control, External Supervisors, and the

working meeting with the legislature. Implementation of government governance will strengthen the implementation of risk management. Governance government encourages good risk management practice run so that it can direct the performance of the organization that is efficient, effective and economical, adhere to the regulations, laws, and systems operating procedure (SOP) that apply in local government.

Government Governance is a system used to direct and control the activities of government organizations. One strategy to prevent such misconduct by implementing risk management or internal control systems. Therefore, the implementation of government governance has a positive effect to risk management practices that strengthen the control systems, manage risk appropriately, and ensure that every risk has been handled properly. Knowledge and a good understanding of governance believed the government will provide positive benefits for government, public management, government officials, and the general public related to governance. Risk management plays an important role in ensuring the realization of the principles of government governance within the government. According to Pradana Yanaand Rikumahu (2014) found influence significant between risk management and governance government. Risk management is an important element in realizing governance government, as stated by the experts, among others: the risk management to identify and manage the risks that will affect the achievement of the desired value by the company, Brady (2014), risk management eliminates the possibility of lower earnings achieved by the organization and can help organizations move on optimization of capital and ownership structure (Stulz, 2005), Risk management is instrumental in providing reasonable assurance to the achievement of organizational goals, protecting the functionaries of the bad consequences that might occur due to the risk of (Susilo and Kaho, 2010). Risk management is an element that will determine the successful implementation of government governance in an organization such as the government. At the application of risk management shows a good trend, the government organization will strengthen risk control on core competence and competitive advantage, thus it can be concluded that the relationship between risk management and governance government will be stronger (Drew and Kendrick, 2005: 33).

Implementation of Government Governance Against Fraud Detection and Prevention

The results of data processing and hypothesis testing prove that the application of government governance positive effect on the detection and prevention of fraud in the financial governance of the Banten provincial government. The Corruption Eradication Commission together with the State Audit Agency and Development, Ministry of Education and Culture, Ministry of Religious Affairs, Ministry of finance and interior ministry has mapped the patterns of corruption in the education sector as a 4L, namely the weakness of the administrative system of the data as unreliable and not well-targeted, weak internal controls, weak supervision, and lack of social control of the public because they do not know about the rules and mechanisms. According to Abbot et al. in Wilopo (2006) to reduce the tendency of fraud in the organization need to be implemented effective internal control. The purpose of internal control is to achieve the effectiveness and efficiency of achieving the purpose of the state government, the reliability of financial reporting, the safeguarding of state assets, and

compliance with laws and regulations (Government Regulation No. 60 of 2008).

Governance is governance government organizations seeking to realize the goals and objectives through the system segregation duties, powers and responsibilities are balanced, run the appropriate oversight and governance encourages focus on the main task. The results are consistent with the results Jadon Badruzaman (2009), Arso (2012, Nugraha (2011), the purpose of internal control is to achieve effectiveness and efficiency of achieving the purpose of the state government, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations (Government Regulation No. 60 of 2008). Governance is governance government organizations seeking to realize the goals and objectives through the system segregation duties, powers and responsibilities are balanced, run the appropriate oversight and governance encourages focus on the main task. The results are consistent with the results Jadon Badruzaman (2009), Arso (2012, Nugraha (2011), the purpose of internal control is to achieve effectiveness and efficiency of achieving the purpose of the state government, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations (Government Regulation No. 60 of 2008).

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Implementation of Performance Accountability System Against Fraud Detection and Prevention

Hypothesis testing results prove that the implementation of a performance accountability system has a positive influence on the detection and prevention of fraud. That is a good performance accountability system has an important role in the detection

and prevention of fraud. The more effective implementation of the performance accountability system, the prevention of fraud is also getting better and effective. One of the strategic steps to prevent fraud is to preclude the possibility of fraud. Implicitly it can be run by strengthening the organizational culture, encourage cooperation, coordination or synergy among units/working units. Cooperation among units in governmental organizations determines the effectiveness of a performance accountability system. Preparation of performance accountability system in earnest, honest, objective, comprehensive, informative, reported and published on time will reduce fraud measures. The results of this study are supported by research Badruzaman (2009), Mardiasmo (2006), Mulgani (2000), Fadzil and Nyoto (2011), Akbar and Pilcher (2012), Supeno (2011), Darwanis and Chairunnisa (2013) and Dwiyanto (2002) which states that the implementation and improvement of sustainable performance accountability positive impact on the prevention of fraud. Accountability system means of communication between the government and the public on the one hand and as a means of measurement, performance assessment and performance improvement systems of government agencies on an ongoing basis. A performance accountability system should be arranged in an honest, objective, complete and timely so that the public can provide an objective and accurate assessment. Accountability systems must contain the successes and failures of the government in achieving the goals and objectives set. Thus the accountability system can be a bridge between the government and society to create a harmonious and relationship mutually supportively. The more quality performance accountability system, the more effective fraud prevention system. therefore, the government performance accountability system is an important part of the system to prevent fraud in the system governance of local government finances. The performance accountability system is part of the system to prevent fraud in the system of implementation of governmental functions in general and the financial governance system of government in particular. On the one hand, the performance accountability system is an accountability tool performance to a higher authority, and on the other hand is a strategic planning tool, a scoring system, sustainable performance improvement. The information generated must meet objective principle, honest, comprehensive and timely so that it can fulfill both roles and benefits. Based on the data processing results show that the implementation of the government performance accountability system influence the detection and prevention of fraud in the financial governance of the Banten provincial government. The accountability system has an important role in the prevention of fraud. The results of this study confirm that the application of the system accountabilities run performance seriously and are arranged in an honest, objective, and informative prevent acts of fraud in government organizations. To begin the process of detection and prevention of fraud can be started from the development of accountabilities system performance. Accountability of government performance impact on the economic and political fields.

Effect of Performance Accountability System Preparation Against RiskManagement

The results of data processing and hypothesis testing proved that the preparation of a performance accountability system is a positive and significant effect on their risk management practices. The performance accountability system is a means, media, and tools for governments accountable for their performance in preparing the budget each year. Because of the accountability system should be arranged in a complete, honest,

transparent, accountable, and timely, so that the information contained therein can be used by the public as a means of measuring the performance of the government is using public funds. Government performance accountability reports provide a space for people to assess the seriousness, commitment, and ability of the government duties, functions and powers and responsibilities.

The performance accountability system is one means for achieving good governance and institution governance otherwise good realization of accountability performance system and reports accountability for performance quality. Defvi research results (2008); Megafany (2009) showed that it affects the institution's risk management governance. Badruzaman (2009), Elias (2004), Paape and Spekle (2011); Successful implementation of Risk Management will encourage certainty government to achieve its objectives and can provide the best services to stakeholders. Boorsma and Haishma (2005) speak of performance accountability system influence the practice of risk management, Characteristic is to avoid wasteful organization of behavior, conflict of interest in decision-making, encourage governments to focus on the role, functions and duties of principal and strengthen systems for compliance with regulations and laws applicable. Megafany (2009) revealed that using government governance influence the practice of risk management.Badruzaman (2009), Elias (2004), Paape and Spekle (2011) revealed that the application of risk management will encourage the government's certainty reach, vision, mission, goals, and objectives to encourage the best services to stakeholders. Thus the application of risk management in the financial governance of local governments an important role in preventing fraud and encourage the achievement of the goals of certainty to increase the competitiveness of government organizations on an ongoing basis.

Effect of Application of Risk Management Against Fraud Detection and Prevention.

Hypothesis testing results prove that the implementation of government governance positive effect on the detection and prevention of fraud in the financial governance of the regional government of Banten Province. This means that a better understanding and awareness of government officials will encourage the application of the principles of transparency, accountability, participation, and responsibility to strengthen the internal control system is shutting down the chances of fraud action. Application of risk management is not goodwill open up opportunities for fraud action. Weak risk management indicates a lack of commitment to building a culture and positive values of the organization. Good risk management will have a positive influence on the performance of the organization, and vice versa will provide opportunities for fraud. Risk management also plays a role in promoting a culture of compliance, order, and discipline to the rules and laws that apply. So that these factors will strengthen the commitment and loyalty and dedication apparatus GOI. The results are consistent with research Baihagi (2004), Moeller (2007), Valentine et al. (2002), Rae and Subramaniam (2008), Coran et al (2010) and Sulistyowati (2007). Handling the risk of fraud with a behavioral approach leads to a decrease in a fraud action. Build an environmentally ethical organization is closely related to organizational commitment. The ethical environment is an environment that appreciates the positive values of organizations such as empathy, honesty, cooperation, hard work, and mutual respect. A conducive environment is one element of the internal control system of

government.

In a more ethical environment, employees will tend to follow the rules (code of conduct) organization so that it becomes the moral behavior of employees. This means that a harmonious environment is an important prerequisite for the successful implementation of risk management. Sulistyowati (2007) revealed that the better culture in a government organization the lower the perception of government officials on measures deviation. Therefore, the application of risk management plays an important role to establish a good organizational culture. Culture ethical organization, will not be an opportunity for individuals to make a deviation, because a good organizational culture will form the perpetrators of the organization have a sense of belonging (sense of belonging) and a sense of identity (sense of pride as part of an organization). The important role of risk management, encourage compliance with the applicable rules and making objective decisions free of conflict of interest. The results of this study reinforce the theory that the control environment is conducive to reducing fraud practices. Internal control as part of risk management is effectively preventing fraud than to use an external audit. In line with the decentralization policy which provides the power, flexibility and broad authority to local governments to regulate, manage and administer the financial area, the application of risk management through the implementation of internal control is an important factor to consider. The results of this study reinforce the theory that the control environment is conducive to reducing fraud practices. Internal control as part of risk management is effectively preventing fraud than to use an external audit. In line with the decentralization policy which provides the power, flexibility and broad authority to local governments to regulate, manage and administer the financial area, the application of risk management through the implementation of internal control is an important factor to consider. The results of this study reinforce the theory that the control environment is conducive to reducing fraud practices. Internal control as part of risk management is effectively preventing fraud than to use an external audit. In line with the decentralization policy which provides the power, flexibility and broad authority to local governments to regulate, manage and administer the financial area, the application of risk management through the implementation of internal control is an important factor to consider.

CONCLUSION

Based on the results of data processing, research hypothesis testing, it can be concluded that governance government, the accountability system performance and risk management is an important factor in the detection and prevention of fraud. This means that government governance encourages the application of the principles of transparency, accountability, participation, and responsibility so that stakeholders can perform the role, functions and its main task well. The risk management system encourages planning and decision making based on risk culture so avoid overlaps planning and decision-making are loaded conlict interests. System performance accountability role as a means of planning, implementation, reporting, and accountability for performance in an integrated and unified to encourage the participation of the community in providing input, assessment, and criticism. Role of government performance accountability system into the planning system and continuous performance improvement that contains the successes and failures of government agencies in achieving the vision, mission, goals, and objectives.

Government governance, accountability systems, and risk management performance effect on the detection and prevention of fraud.

Implications of the study are to strengthen fraud prevention programs within the financial governance of local governments through a system of organizational culture in planning, budgeting, financial accounting and accountability for performance. Building a culture of organizations in the planning, assessment, measurement, and performance improvement system of government on an ongoing basis. Building a culture of risk in organizations such as the culture of saving, innovation, hard work and creativity. Realization of cost and benefit analysis in planning and budgeting towards value for money. Suggestions Research maturity government organizations in the application of risk management to the quality of financial reporting, inter-party participation in the planning, execution, and reporting of the budget.

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