

THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS ON FRAUD PREVENTION IN VILLAGE GOVERNMENT: THE MODERATING ROLE OF TRI KAYA PARISUDHA

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Abstract: The government increases the village fund budget every year. Proper management of the village fund budget can reduce the risk of fraud. However, empirical evidence shows that corruption has continued to increase along with the rising amount of village fund allocations. This study aims to examine the effect of Accounting Information Systems on Fraud Prevention, with *Tri Kaya Parisudha* serving as a moderating variable in village governments in Banjarangkan District. This research was conducted in 13 villages in Banjarangkan District, with a total sample of 103 respondents determined using the saturated sampling method. Data were collected through the distribution of questionnaires to respondents and analyzed using SPSS 26 with moderated regression analysis. The results indicate that the Accounting Information System has a negative and significant effect on fraud prevention in village governments in Banjarangkan District. *Tri Kaya Parisudha* strengthens the effect of the Accounting Information System on fraud prevention.

Keywords: Accounting Information System, *Tri Kaya Parisudha*, Fraud Prevention, and Corruption

INTRODUCTION

Village funds are funds managed by village officials to support the welfare of their communities. When properly administered, village funds have the potential to strengthen the village economy. Village funds represent one of the government's mechanisms for improving rural economic conditions, village development, and community welfare. Therefore, the government has increased the village fund budget each year. This increase indicates that the government is granting greater authority to villages in financial management. However, the growing allocation of village funds, accompanied by increasing complexity in village financial management, may create opportunities for potential fraud. Data from the Association of Certified Fraud Examiners (ACFE, 2025) show that 15% of fraud cases occur in the government sector, with corruption being the most dominant form of fraud. This condition is further aggravated by the decline in the Anti-Corruption Behavior Index (IPAK) in 2024 from 3.92 to 3.85, indicating that public awareness in rejecting corrupt practices remains weak (BPS, 2024).

The Chief Judge of the Denpasar District Court stated that institutions associated with the management of village funds often become targets of corruption (Bali Post, 2025). This condition is reinforced by the fact that many local governments continue to be implicated in Corruption Eradication Commission (KPK) sting operations, such as the case involving the misuse of the Village Revenue and Expenditure Budget (APBDes) by the former Village Head of Tusan, Banjarangkan District, which caused state losses amounting to IDR 402 million (Kejaksaan Negeri



Klungkung, 2025). One of the sub-districts in which each village receives a relatively large village fund allocation is Banjarangkan District.

Banjarangkan District has implemented the Village Financial System Application (*Siskeudes*) since 2016 to facilitate village financial planning, budgeting, accountability, and reporting. In 2025, villages in Banjarangkan District recorded village revenues of IDR 42,057,404,612, with realized revenues amounting to IDR 39,693,933,072. Total village expenditures amounted to IDR 48,767,244,832, with realized expenditures of IDR 40,040,501,460, while total financing reached IDR 6,709,892,110, with realized financing of IDR 9,229,860,967. As a result, the total budget surplus (*SiLPA*) in 2025 amounted to IDR 8,883,292,579 (Kabupaten Klungkung, 2025). This condition indicates that there was budget efficiency during 2025.

However, the existence of budget efficiency in 2025 does not necessarily indicate that villages in Banjarangkan District were free from fraud. On the contrary, large budgets require village financial management to be more transparent, accountable, and free from fraudulent practices. Empirical evidence shows that fraud, including corruption cases occurring in villages, has increased alongside the rise in village fund allocations (Ahdiat, 2024). Weak transparency, honesty, and compliance with regulations within government institutions may also trigger potential fraud (Warta Bali, 2025). On the other hand, the implementation of a system without adequate supervision and control is also insufficient to prevent fraud (Rahmayanti, 2020).

Efforts to prevent fraud in public sector organizations are closely related to the quality of the Accounting Information System (AIS) used in the financial management process. Previous studies have found that AIS has a significant positive effect on preventing and detecting potential fraud (Pratami & Suci, 2025; Damayanti & Nugroho, 2024; Mussa & Munandar, 2022; Risdayana, 2022). However, studies by Shafa and Dwi (2023), Pahlevi and Pertiwi (2021), and Rahmayanti (2020) found that AIS has no effect on preventing and reducing fraud risk. These inconsistent findings indicate that the effectiveness of a system is also influenced by users' behavioral factors in utilizing the system.

Behavioral aspects constitute an important factor in the context of public organizations operating within specific social and cultural environments. In Balinese society, local wisdom values play a significant role in shaping the attitudes and behavior of government officials. The concept of *Tri Kaya Parisudha*, which emphasizes harmony in thought, speech, and action, reflects principles of integrity and ethics that are relevant to fraud prevention efforts (Putrikarina, 2021). These moral values may strengthen the effectiveness of formal systems because compliance is not only driven by regulations, but also by individuals' ethical awareness.

The limited number of studies integrating system-related factors and local cultural values in the context of fraud prevention within village governments indicates a research gap that requires further investigation. Studies examining the role of *Tri Kaya Parisudha* as a moderating variable in the relationship between Accounting Information Systems and fraud prevention remain limited, particularly in the context of village governments in Banjarangkan District, which has strong socio-cultural characteristics.

The explanation above highlights the urgency of conducting research on fraud prevention in village governments in Banjarangkan District, where reliance on the implementation of AIS alone is insufficient and should be supported by moral and local cultural values that shape individual



behavior. Therefore, this study is important to examine the effect of AIS on fraud prevention, with *Tri Kaya Parisudha* as a moderating variable, in order to contribute to the realization of village governance that is transparent, accountable, and grounded in local wisdom values.

METHODS

This study was conducted in village governments located in Banjarnagkan District. The population of this study consisted of all villages in Banjarnagkan District, totaling 13 villages. The sampling technique employed was saturated sampling. Saturated sampling was selected because the population size was relatively small. The respondents in this study were 103 village officials, consisting of village heads, village secretaries, heads of administrative and general affairs, heads of financial affairs, heads of planning affairs, heads of government affairs, heads of welfare affairs, heads of service affairs, and members of the Village Consultative Body (*Badan Permusyawaratan Desa / BPD*).

This study used primary data obtained directly from respondents through the distribution of questionnaires. The data analysis technique applied in this research was moderated regression analysis, with the following equation:

$$Y = \beta_1X + \beta_2XZ + e$$

The independent variable (*X*) in this study was the Accounting Information System (AIS), measured by five indicators: people, procedures and instructions, data, software, and information technology infrastructure (Jusuf, 2022). The dependent variable (*Y*) was fraud prevention, measured by three indicators: a culture of honesty and high ethical values, management responsibility in evaluating fraud risk, and audit committee oversight (Pratami & Suci, 2025). The moderating variable (*M*) in this study was *Tri Kaya Parisudha*, measured by three indicators: *Manacika*, *Wacika*, and *Kayika* (Pratiwi et al., 2024).

RESULT AND DISCUSSION

Table 1. Results of the Classical Assumption Test

Variable	Normality Sig.	Tolerance	VIF	Heteroscedasticity Sig.
AIS	.117	.204	4.899	.574
Moderation		.204	4.899	.067

Source: Processed data, 2026

Table 1 shows that the significance value for the normality test is 0.117, which is greater than 0.05. This indicates that the data in this study are normally distributed. The tolerance value for each variable is 0.204, which is greater than 0.10, and the VIF value is 4.899, which is less than 10. Therefore, the data in this study are considered free from multicollinearity. The heteroscedasticity test results show a significance value of 0.574 for the AIS variable and 0.067 for the moderating variable, both of which are greater than 0.05. Thus, the data in this study are considered free from heteroscedasticity.

Table 2. Results of Moderated Regression Analysis

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	24.948	28.837		9.688	< .001
AIS	-.338	.697	-.526	-3.169	.002
Moderation	.014	.024	1.087	6.551	< .001

Source: Processed data, 2026

Table 2 presents the results of the moderated regression equation. The equation is as follows:
 $Y = -0.526X + 1.087XZ + e$

Based on Table 2, it can be concluded that the regression coefficient for AIS is -0.526, meaning that if AIS increases by one unit, fraud prevention is predicted to decrease by 0.526, assuming the other independent variables remain constant. The regression coefficient for the moderating variable is 1.087, meaning that every one-unit increase in *Tri Kaya Parisudha* strengthens the effect of AIS on fraud prevention by 1.087.

Partial Test (t-test). The data in Table 2 show that the AIS variable has a significance level of 0.002, which is less than 0.05, and the regression coefficient has a negative direction. Therefore, it can be concluded that AIS has a negative and significant effect on fraud prevention. The data in Table 2 also show that the moderating variable has a significance level of < 0.001, which is less than 0.05, and the regression coefficient has a positive direction. Therefore, it can be concluded that *Tri Kaya Parisudha* strengthens the effect of AIS on fraud prevention.

Table 3. Coefficient of Determination of Moderated Regression

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.662a	.438	.427	1.97033

Source: Processed data, 2026

Table 3 shows that the adjusted R² value for the AIS and moderating variables is 0.427, or 42.7%, in explaining fraud prevention. Meanwhile, other variables not examined in this study contribute 57.3% to fraud prevention.

The Effect of Accounting Information Systems (AIS) on Fraud Prevention. The hypothesis testing results show that AIS has a significant negative effect on fraud prevention; therefore, the first hypothesis in this study is rejected. This result can be seen from the significance value of 0.002, which is smaller than 0.05, and the negative direction of the regression coefficient. These findings indicate that the better the AIS implemented in the village financial management process, the lower the level of fraud prevention carried out by village officials.

Descriptively, based on the questionnaire responses, the majority of respondents agreed and strongly agreed with the AIS indicators, such as the existence of standard operating procedures in system operation, the availability of infrastructure, supporting hardware and software, and the adequacy of human resources in managing the village financial system. However, for the fraud prevention indicators, respondents tended to state strong disagreement and disagreement,



particularly with statements such as “The work culture in the village office always upholds honesty and ethical values,” “There are clear and adequate procedures for reporting detected fraudulent acts,” and “There are regular evaluations and strict sanctions for village officials proven to have committed fraud.”

These conditions indicate that a well-established AIS does not guarantee effective fraud prevention if it is not supported by the integrity of village officials in its implementation. This finding is contrary to agency theory, which suggests that information asymmetry may occur in practice. In this context, AIS should serve to minimize information asymmetry. This finding is supported by the studies of Shafa and Dwi (2023), Pahlevi and Pertiwi (2021), and Rahmayanti (2020), which found that AIS has no effect on preventing and reducing fraud risk.

The Effect of Accounting Information Systems (AIS) on Fraud Prevention with *Tri Kaya Parisudha* as a Moderating Variable. The hypothesis testing results show that *Tri Kaya Parisudha* strengthens the effect of AIS on fraud prevention; therefore, the second hypothesis in this study is accepted. This result can be seen from the significance value of < 0.001 , which is smaller than 0.05, and the positive direction of the regression coefficient. This indicates that when a well-implemented AIS is supported by the proper application of *Tri Kaya Parisudha*, fraud prevention increases.

The questionnaire responses show that most respondents agreed and strongly agreed with statements reflecting the values of *Tri Kaya Parisudha*, particularly the statements “I always think carefully before carrying out my work,” “I do not spread information whose truth cannot yet be confirmed,” “At work, I always act in accordance with the applicable rules,” and “I avoid actions that may harm others or the organization in the workplace.”

The values of *Tri Kaya Parisudha* are able to encourage village officials to maintain integrity in managing village finances. These findings indicate that the implementation of the teachings of *Tri Kaya Parisudha* has been carried out well by village officials, so that the presence of *Tri Kaya Parisudha* is able to strengthen the effect of AIS on fraud prevention. This finding illustrates that fraud prevention does not depend solely on the system, but also on individual morality.

Ethical values are capable of reducing the potential for fraud arising from moral hazard. This means that when ethical values are properly implemented, village officials will act in accordance with the interests of the community. This condition is in line with the findings of Pratiwi et al. (2024), which show that *Tri Kaya Parisudha* is able to strengthen the relationship between the internal control system and the intention to commit fraud.

CONCLUSION

Based on the results of data analysis and the discussion presented above, several conclusions can be drawn. First, the Accounting Information System (AIS) has a negative and significant effect on fraud prevention in village governments in Banjarnagkan District. This means that the better the AIS implementation, the lower the level of fraud prevention. Second, *Tri Kaya Parisudha* strengthens the effect of AIS on fraud prevention in village governments in Banjarnagkan District. This indicates that the implementation of AIS, when supported by the proper application of *Tri Kaya Parisudha*, can enhance fraud prevention.

This study has several limitations. First, the research variables were limited to the Accounting Information System as the independent variable, fraud prevention as the dependent



variable, and *Tri Kaya Parisudha* as the moderating variable, whereas other variables may also influence the dependent variable in this study. Second, the research was conducted only in village governments in Banjarnegara District. Third, the data used in this study were obtained solely through questionnaires, which may have led respondents to provide socially desirable answers, thereby creating potential bias.

Therefore, future researchers are expected to consider other variables that may influence fraud prevention, expand the research area to other sub-districts or to the regency level so that the findings may achieve broader generalizability, and employ other methods, including qualitative or mixed-method approaches.

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