

The Effect Of The Implementation Of *Good School Governance (GSG)*, The Quality Of Human Resources And The Internal Control System On *Fraud Prevention* In The Management Of School Operational Assistance Funds (BOS)

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Abstract. This study aims to determine empirically related to the influence of the implementation of *Good School Governance (GSG)*, the quality of human resources, and the internal control system on *fraud prevention* in managing BOS funds. This type of research is quantitative research with theory testing through measuring research variables with numbers and conducting data analysis with statistical procedures. The population in this study is all Public and Private Madrasah Ibtidaiyah in Lampung Province with resource persons namely the Head of Madrasah, Operator, Treasurer, and Chairman of the Committee of all Public and Private Madrasah Ibtidaiyah in Lampung Province totaling 3,088 people. The technique in sampling is *purposive sampling*. The sample in this study was all Madrasah Ibtidaiyah Negeri in Lampung Province as many as 180 people including the Head of Madrasah, Operator, Treasurer, and Chairman of MIN Committee throughout Lampung Province.

Keywords: *Good School Governance; fraud prevention*

1 Introduction

In the preparation of financial statements, there are 2 kinds of errors found in its presentation, namely *errors and fraud*. According to Statement of Auditing Standards No. 70, fraud, error and irregularity are defined as *fraud*, errors, and *irregularities* caused by underlying actions whether intentional or not (Indonesian Accounting Association, 2001). According to Lisa Ramadhani and Suparno's research, fraud can be prevented in several ways through 3 main factors that cause *fraud* itself known as "*Fraud Triangle Theory*", namely pressure, opportunity, and justification. Through this theory, it can be seen that fraud prevention is an action to reduce the causes of *fraud* before it occurs. This is done because if there are preventive measures applied by an entity, it can minimize fraud (Suparno, 2020).

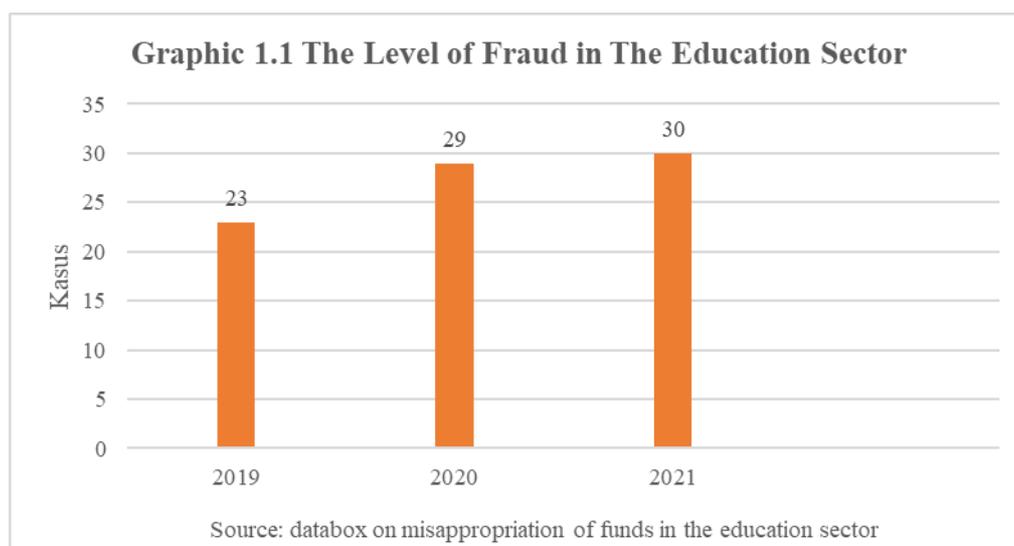
School Operational Assistance (BOS) is an effort by the Ministry of Education and Cultural Training to support funds distributed on a quarterly basis. The government uses it primarily to finance non-personnel operating costs for basic education units as an implementation of the 12-year compulsory education program. However, in its implementation, the distribution of BOS funds often does not meet the deadline set by the government and even tends to delay (Suastawan et al., 2017). The BOS Fund is a government

program to provide operating costs for education units, which are targeted at all schools/madrasahs from primary to junior secondary education, both public and private throughout Indonesia.

Because, one important aspect in developing a region is education to create quality human resources and have a major contribution to progress. School is an educational institution with 3 stages of teaching and learning system. The first stage is called the *input* stage, which is a state when students do not yet have specific knowledge and skills. Furthermore, the transformation stage or Teaching and Learning Activities (KBM) as important in education because of the process of coaching and guidance to students to have special knowledge and skills. The third stage is the output which is *the* result of a series of applied processes. If the KBM process is carried out with a good design, it will produce quality output (Hidayat, 2019).

In distributing BOS funds, there are 8 standards that must be met, namely: development of graduation competencies, development of content standards, development of process standards, development of education personnel education, development of school facilities and infrastructure, development of management standards, development of financing standards, development, and implementation of assessment systems (Hidayat, 2019). The management of BOS funds is entirely under the direction of the principal. The role of school residents in school transparency about BOS budget contributions for each student tends to be very minimal. In addition, socialization about BOS funds has not been carried out properly, resulting in irregularities in several regions in Indonesia.

At the elementary / MI or SMP / MTs equivalent levels, levies remain rife both before and after the BOS fund. Logically, the additional budget can make the cost of running schools/madrasahs cheaper (Mannuhung, 2019). Some of the factors causing the misappropriation of BOS funds are the lack of transparency, accountability, and citizen participation in its management. Results from *Indonesia Corruption Watch* (ICW) show that since 2016-2021 law enforcement officials have cracked down on 240 cases of misappropriation in the education sector and caused state losses of IDR 1.6 trillion. The following graph shows the number of cases of misappropriation of funds in the education sector.



Through the graph above, it can be observed that there is an increase in cases every year even in the midst of the Covid-19 pandemic in 2020 as many as 29 cases and increased by 1 case to 30 cases in 2021 (Dihni, 2022). Cases of misappropriation of Education Operational Assistance (BOP) funds from the Ministry of Religious Affairs (Kemenag) RI in several districts in Indonesia on the grounds of cuts in distribution. In 2020, the Ministry of Religion received a budget allocation of IDR 2.599 trillion to provide BOP in handling Covid-19 to 21,173 Islamic boarding schools and religious educational institutions such as Madrasah Diniyah Takmiliah (MDT) and Qur'an Education Institutions (LPQ). The institutions submitted proposals to the Directorate General of Islamic Education of the Ministry of Religion or Regional Offices (Kanwil) for assistance. Then, the party will verify the proposal submitted. Furthermore, the funds will be channeled directly to the recipient without deduction. Even so, illegal deductions or levies are still carried out by some individuals. ICW and the anti-corruption network found several modes, including assistance distributed to Islamic boarding schools and religious educational institutions that did not meet the requirements, receiving institutions did not use the MORA BOP as intended, assistance was distributed to pesantren and fictitious religious educational institutions, and there was a withholding of aid on the grounds of service money or administrative money, so that BOP funds were not received with the appropriate amount (Anggraeni, 2021).

This misappropriation can be minimized by conducting effective and integrated monitoring and supervision so that the distribution of funds and the performance of the BOS management team can be monitored. This action also aims to reduce problems related to abuse of authority (Mokoginta, 2021). *Good School Governance* (GSG) can be reviewed from transparency, accountability, and participation in preventing *fraud*. *Fraud* prevention is an action in reducing causes before they occur (Edy, 2022). Research from Natalia (2020) states that participation and accountability affect *fraud* prevention. This finding is supported by Irwan's research (2022) which agrees that *Good School Governance* (GSG) has a positive effect on *fraud prevention*. Conversely, research from Melisa (2019) reveals that accountability negatively affects potential fraud, but research from Daniel (2022) found that accountability and transparency have no effect on *fraud* prevention. Previously, Nur'aeni (2016) argued that the quality of human resources affects *fraud* prevention and was reinforced by research from Andhi (2020), Komang Adi (2019), and Harum (2018). However, according to research from I Made (2020), the quality of human resources has no effect on *fraud* prevention. The same research from Nur'aeni suggests that the internal control system has a positive effect on *fraud* prevention and is reinforced by research from Harum (2018), Gregorius (2021), Rusman (2013), Melisa (2019) and Pratomo (2019). However, research from Made Dwi (2015) and Muhammad Ichsan (2018) states that internal control negatively affects *fraud*.

Good internal control of an entity will always negatively affect the form of *fraud* (Made ayu et al, 2020). This statement is supported by research by Sari (2013) which found that the number of *fraud* acts in an educational environment indicates a weakness in internal environmental control due to lack of order in the preparation and implementation of policies on HR financing and lack of competence and commitment.

Based on the background that has been submitted, this study aims to determine empirically related to the influence of the implementation of *Good School Governance* (GSG), the quality of human resources, and the internal control system on *fraud* prevention in managing BOS funds.

2 Literature Review

2.1 Good School Governance (GSG)

Good School Governance (GSG) is another term for *Good Corporate Governance* (GCG) used for educational institutions, especially schools. GSG is a supporting tool to form a school with good governance (Ismara, 2022). *Good governance* is defined as the processes and structures that guide political and socioeconomic relations, and is a set of responsibilities, practices, policies, and procedures undertaken by an institution to provide strategic direction to ensure objectives are achieved and resources are used arbitrarily or accountably. Biswas (2020) and Hodgson (2019) propose that good governance must have the following eight characteristics to function properly, including: (1) participation from school policy stakeholders (teachers, students, parents and school committees); (2) rules and policies to ensure impartiality that help protect the interests of stakeholders concerned with the school; (3) transparency to distribute education services equitably to all students; (4) responsiveness in the form of a more democratic and responsive school management system will lead to more efficient use of resorts; (5) consensus that can meet the interests of administrators, teachers, students, and parents as long as they exist in the community; (6) inclusiveness which means that all policymakers must feel that they have a vested interest in the school and are not excluded from the core values of governance; (7) effectiveness and efficiency, namely ensuring the outcome of the school is meeting with its students; (8) stronger accountability among stakeholders can improve the effectiveness and efficiency of school administration, *management* and leadership (Sun, 2022).

Slamet (2016) explained that there are 3 principles of good school governance, namely transparency, accountability, and participation. Meanwhile, according to Wahab & Rahayu (2013) stated that the principles that need to be applied in *good governance* are *participation*, *rule of law*, *transparency*, *responsiveness*, *consensus orientation*, *equity and inclusiveness*, *effective and efficient*, and *accountable*. According to Vyas-Doorgapersad & Aktan (2017) mentioned the main characteristics of *good governance*, namely *participatory*, *consensus-oriented*, *accountable*, *transparent*, *ethical*, *meritocratic*, *responsive*, *effective and efficient*, *quality-oriented*, *fair and inclusive*, *decentralized* and *following the rule of law*. Another thing with the OECD (2013) which mentions the factors of *school governance*, namely *transparency*, *accountability*, *independence*, *justice*, *participation*, *effective and efficient*, and *consensus-oriented* (Jefri, 2018).. Based on various statements about the principles of *good school governance*, the researchers took three principles, namely *transparency*, *accountability*, and *participation*.

A study conducted by Fung, Graham, and Weli, (2007) shows that transparency is needed to create interaction for stakeholders in government to achieve more effective policies. In terms of public services, increased transparency can lead to improved public services according to Kosack & Fung (2014). The potential for transparency to drive improvements in areas such as health care outcomes and education quality, leading to increased capacity and welfare of citizens (Kurniawan, 2021).

The word *accountability* is a new vocabulary derived from the English "accountability" which translates in Indonesian to *accountability* which means *accountability*. In the Big Dictionary Indonesian (2001) *accountability* has the meaning of actions (things) responsible or something accounted for. This translation means synonymizing *accountability* with *responsibility*. Even though these two concepts, although interrelated, cannot replace each other. This means that *accountability* cannot replace

responsibility (Indradadi, 2020). Accountability mechanisms include various aspects, namely who does accountability, to whom this accountability is carried out, for what, and how accountability is implemented (Ita Rakhmawati, 2018).

Mikkelsen (1999) divides participation into 6 senses; (1) voluntary contributions from the community to the project without participating in decision-making; (2) sensitized community makers to increase willingness to accept and willingness to respond to development projects; (3) voluntary involvement by communities in self-determined change; (4) an active progress, which means that the people or groups that join take the initiative and use the freedom to do so; (5) strengthening dialogue between the community and staff who prepare, implement, *monitor* projects, in order to obtain information about the local context, as well as the social impacts caused; and (6) community involvement in self-development, their lives and environment (Jamaluddin, 2016).

2.2 Quality of Human Resources

Suryani, Sugianingrat & Laksemini (2020) stated that human resources are a vital element contained in organizations because the performance of human resources shows the realization of the vision and mission of an organization. Astuty (2015), explained that the success or failure of a company is largely influenced by human implementation. Human resource management is based on a concept that every employee is a human being not a machine and not just a source of business (Imaryani, 2021). The quality of human resources can be seen from their competence which refers to knowledge, abilities, and expertise then shown with certain standards. This competency is an ability that includes knowledge, expertise, and attitudes.

According to Asril (2017), human resources are the most important capital and wealth of every human activity point in time, energy, and ability can be utilized optimally for the benefit of the organization and individual interests. Human beings as the absolute most important element are analyzed and developed in this way. The scope of human resource competency indicators in the form of knowledge to determine the competence of human resources, the extent to which human resources know the information received, obtained and processed to achieve the expected organizational goals. Skills in performing and completing assigned tasks and responsibilities using his ideas and knowledge. Attitude towards the tasks given by employees who are responsible for the tasks given with all the risks can support success in achieving organizational goals.

2.3 Internal Control System

Internal control according to Karyono (2013) is one of the functions of the manager, namely the *control* function. Internal control is part of each system that is used as a procedure and operational guidelines for a particular company or organization. The use of internal control systems to direct company operations and prevent system abuse. According to Davis, et.al (1990), pursuant to SAS No. 55 Internal Control is all policies and procedures created to provide reasonable assurance that organizational objectives can be achieved. Internal control carried out by the top leaders of the organization on a regular basis, will be meaningless if *fraud* on a large scale is known too late.

According to Ibrahim (2021), the indicators of the internal control system are first input control (selection on the proposed material, objectivity, training, sound aids, facility aids), second behavioral control (standards, evaluation, comparison, improvement), third

expenditure control (leaders always see the implementation of work carried out by employees, time limits in completing work time, employee work measurement, employee work evaluation, and job corrections from leaders or superiors)). Which is summarized into paying attention, time limits, employee work measurements, employee job evaluations, and job corrections.

2.4 Fraud Prevention Measures

According to Zabihollah Rezaee and Richard Riley (2005) explained that there are three elements that must be considered by the company's management if they want to prevent *fraud*, namely; (1) create and restore a culture that values honesty and high ethical values, such as reviewing laws and regulations, recruiting and promoting appropriate employees, providing training for each member to improve the professionalism and quality of work of employees and the entity itself, and discipline in complying with applicable regulations in the agency; (2) implement and evaluate anti-fraud control processes by identifying and measuring fraud risks, reducing *fraud* risks, implementing and monitoring internal controls; and (3) supervision in various types and forms can be carried out by various parties, including the Audit Committee, Management, Internal Auditor.

3 Research Methodology

In this study, the author uses a type of quantitative research, which emphasizes theoretical testing through measuring research variables with numbers and conducting data analysis with statistical procedures. The population in this study is all Public and Private Madrasah Ibtidaiyah in Lampung Province with resource persons namely the Head of Madrasah, Operator, Treasurer, and Chairman of the Committee of all Public and Private Madrasah Ibtidaiyah in Lampung Province totaling 3,088 people. The technique in sampling is *purposive sampling*.

The sample in this study was all Madrasah Ibtidaiyah Negeri in Lampung Province as many as 180 people including the Head of Madrasah, Operator, Treasurer, and Chairman of MIN Committee throughout Lampung Province.

Table 3.1 Study Population Grouping

NO	Regency	Country	Private
1.	South Lampung	6	120
2.	Central Lampung	0	81
3.	North Lampung	7	52
4.	West Lampung	3	27
5.	Onion Bones	2	29
6.	Tanggamus	3	54
7.	East Lampung	4	120
8.	Right Way	4	35
9.	Offering	2	72
10.	Pringsewu	4	32
11.	Mesuji	1	13
12.	Western onion bones	1	15
13.	West Coast	1	13
14.	Bandar Lampung City	12	50

15.	Metro City	3	6
Sum		53	719

Source: Madrasah Education Division Regional Office of the Ministry of Religious Affairs of Lampung Province in 2023

Table 3.2 Grouping of Research Samples

NO	Regency	Country
1.	South Lampung	6
2.	Central Lampung	0
3.	North Lampung	7
4.	West Lampung	3
5.	Onion Bones	2
6.	Tanggamus	3
7.	East Lampung	4
8.	Right Way	4
9.	Offering	2
10.	Pringsewu	4
11.	Mesuji	1
12.	Western onion bones	1
13.	West Coast	1
14.	Bandar Lampung City	12
15.	Metro City	3
Sum		53

Source: Madrasah Education Division Regional Office of the Ministry of Religious Affairs of Lampung Province in 2023

The empirical data obtained is in the form of distributing questionnaires to collect information through respondents' answers to statements or questions that have been prepared regarding the implementation of *Good School Governance* (GSG), Human Resource Quality, and Internal Control System. The data analysis that the author used for this study was quantitative analysis. This study used questionnaires as instruments and Likert scales as variable gauges. What is meant by Likert scale is a research scale used in research and specifically determined by researchers.

Table 3.5.1 Variable Measurement

No.	Variable	Dimension	Indicators	Questionnaire
1.	Implementation of <i>Good School Governance</i> (GSG)	1.1 Accountability 1.2 Transparency	1.1.1 Financial statements can be accounted for to <i>stakeholders</i> 1.1.2 Financial statements can help in decision making 1.2.1. Increase public confidence 1.2.2. Financial statements are accessible to the public 1.2.3. Reduced violations of Laws and Regulations	1-3 4-6

		1.3 Participation	1.3.1. Consideration 1.3.2. Supporting 1.3.3. Mediator between government and community in education units	7-9
2.	Quality of Human Resources	2.1 Education	2.1.1 Educational background 2.1.2 Education level	10-11
		2.2 Experience	2.2.1 Attend training or training 2.2.2 Have sufficient experience	12-15
		2.3 Attitude	2.3.1 <i>Responsibility</i> 2.3.2 <i>Self-reliance</i>	
3.	Internal Control System	3.1 <i>Monitoring</i>	3.1.1 Leaders monitor employee work 3.1.2 There is a time limit for completion of work	16-17
		3.2 Evaluation	3.2.1 Employee performance measurement 3.2.2 Evaluation of employee work 3.2.3 Correction of work from the leader	18-20
4.	<i>Fraud Prevention</i>	4.1 Detecting <i>fraud</i>	4.1.1. Kepekaan terhadap <i>fraud</i> 4.1.2. Penetapan kebijakan anti- <i>fraud</i>	21-24
		4.2 Responsibilities	4.2.1. Budaya kejujuran 4.2.2. Nilai-nilai etika yang tinggi	25-26

4 Results and Discussions

The locations in this research are:

Table 4.1. Research Locations

No.	School Name	Address	District
1.	MIN 1 Bandar Lampung	Jl. Gajah No. 2 Kedaton	Bandar Lampung
2.	MIN 2 Bandar Lampung	Jl. Drs. Warsito No. 50 Kupang, Teluk Betung Utara	Bandar Lampung
3.	MIN 3 Bandar Lampung	Jl. Gajah Mada No. 85 Tanjung Karang Timur	Bandar Lampung
4.	MIN 4 Bandar Lampung	Jl. Sugriwo No. 12 Sawah Brebes	Bandar Lampung
5.	MIN 5 Bandar Lampung	Jl. P. Tegal No. 21 Sukarame	Bandar Lampung

6.	MIN 6 Bandar Lampung	Jl. Ki Maja No. 50 Way Halim	Bandar Lampung
7.	MIN 7 Bandar Lampung	Jl. Pahlawan Jagabaya II Sukabumi	Bandar Lampung
8.	MIN 8 Bandar Lampung	Jl. Tj. Pura I Pidada II Panjang Utara	Bandar Lampung
9.	MIN 9 Bandar Lampung	Jl. Tamin No. 36 Sukajawa	Bandar Lampung
10.	MIN 10 Bandar Lampung	Jl. Mayjend Sutiyoso No. 5 Kota Baru	Bandar Lampung
11.	MIN 11 Bandar Lampung	Jl. RA. Basyid Gg. Kemuning No. 6 Labuhan Dalam	Bandar Lampung
12.	MIN 12 Bandar Lampung	Jl. Yos Sudarso No. 169 Garuntang	Bandar Lampung
13.	MIN 1 Metro	Jl. Mr. Gele Harun No. 26	Metro
14.	MIN 2 Metro	Jl. Mr. Gele Harun No. 24	Metro
15.	MIN 3 Metro	Jl. Wolter Monginsidi 21 C Yosomulyo	Metro
16.	MIN 1 Pesisir Barat	Jl. Merdeka Sukaraja Ulu Krui	Pesisir Barat
17.	MIN 2 Lampung Barat	Jl. Jendral Sudirman Pekon Watas	Lampung Barat
18.	MIN 3 Lampung Barat	Jl. Bukit Pesagi Pekon Hujung	Lampung Barat
19.	MIN 1 Lampung Selatan	Jl. Pratu M. Amin No. 207	Lampung Selatan
20.	MIN 2 Lampung Selatan	Komp. Perumnas Sukanegara	Lampung Selatan
21.	MIN 3 Lampung Selatan	Jl. Raya Natar	Lampung Selatan
22.	MIN 4 Lampung Selatan	Jl. Hosokroaminoto Sidoasri	Lampung Selatan
23.	MIN 6 Lampung Selatan	Jl. Raya Sinar Rejeki	Lampung Selatan
24.	MIN 2 Lampung Timur	Jl. Way Penggadungan Pasar Sukadana	Lampung Timur
25.	MIN 3 Lampung Timur	Jl. Tuan Raden Labuhan Ratu	Lampung Timur
26.	MIN 4 Lampung Timur	Jl. KH. A. Dahlan No. 521 Braja Sakti	Lampung Timur
27.	MIN 1 Lampung Utara	Jl. Mulang Maya No. 104	Lampung Timur
28.	MIN 2 Lampung Utara	Jl. Komi Kotabumi Tengah	Lampung Utara
29.	MIN 4 Lampung Utara	Jl. Paseban Talang Bojong Kotabumi	Lampung Utara
30.	MIN 7 Lampung Utara	Jl. Lintas Sumatera No. 209 Kotabumi Selatan	Lampung Utara
31.	MIN 1 Mesuji	Jl. Raden Intan No. 5 Mukti Karya	Mesuji
32.	MIN 1 Pesawaran	Jl. Tritura No. 10 Pasar Baru	Pesawaran
33.	MIN 2 Pesawaran	Jl. Raya Branti-Gedong Tataan KM 1	Pesawaran
34.	MIN 1 Pringsewu	Jl. Persari Pekon Fajaragung	Pringsewu
35.	MIN 2 Pringsewu	Jl. Raya Adiluwih RT.17/RW.06	Pringsewu
36.	MIN 3 Pringsewu	Jl. Raya Gumukmas RT.014/RW.005	Pringsewu
37.	MIN 4 Pringsewu	Jl. Raya Pemenang	Pringsewu
38.	MIN 1 Tanggamus	Jl. Dr. Syaiful Anwar No. 24	Tanggamus
39.	MIN 2 Tanggamus	Jl. Lapangan Ampera No. 109	Tanggamus
40.	MIN 1 Tulang Bawang	Jl. Raya Gunung Sakti No. 29	Tulang Bawang

41.	MIN 2 Tulang Bawang	Jl. Poros Desa No. 35	Tulang Bawang
42.	MIN 1 Way Kanan	Jl. Jend. Sudirman No. 278	Way Kanan
43.	MIN 2 Way Kanan	Jl. Dr. AK Gani Simpang Asam	Way Kanan
44.	MIN 3 Way Kanan	Jl. Raya Mesir Ilir Kampung Sritunggal	Way Kanan
45.	MIN 4 Way Kanan	Jl. Pesantren No. 02 RT.08/RW.04	Way Kanan

Source: Madrasah Education Division of the Regional Office of the Ministry of Religious Affairs of Lampung Province Year 2023

This research has 180 respondents who have met the population criteria with the following characteristics:

Table 4.2 Sex

Category	Frequency	Presentage
Male	89	49.4
Female	91	50.6
Total	180	100.0

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.2, it can be seen that the characteristics of respondents based on gender, most of the respondents were female, namely 91 respondents (50.6%) and male respondents, namely 89 respondents (49.4%). Therefore, it can be concluded that female participants dominate this study.

Table 4.3 Age

Category	Frequency	Presentage
21-30 Years old	32	17.8
31-40 Years old	65	36.1
41-50 Years old	63	35.0
51-60 Years old	20	11.1
Total	180	100.0

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.3, it can be seen that the characteristics of respondents based on the age of the respondents, most of the respondents were between 31-40 years old, namely 65 respondents (36.1%), respondents with ages between 21-30 years, namely 32 respondents (17.8%), respondents with ages between 41-50 years, namely 63 respondents (35.0%), and respondents with ages between 51-60 years, namely 20 respondents (11.1%). Therefore, it can be concluded that participants with an age range of 31-40 years dominate this study.

Table 4.4 Latest Education

Category	Frequency	Presentage
SLTA	24	13.3
S1	118	65.6
S2	38	21.1
Total	180	100.0

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.4, it can be seen that the characteristics of respondents based on the respondent's latest education, most of the respondents were taking bachelor (S1) education, namely 118 respondents (65.6%), respondents with high school education, namely 24 respondents (13.3%), and respondents with S2 education, namely 38 respondents (21.1%). Therefore, it can be concluded that participants with bachelor (S1) education dominate this study.

Table 4.5 Position

Category	Frequency	Presentage
Operator	80	44.4
Treasurer	64	35.6
Comittee Chairman	15	8.3
Headmaster	21	11.7
Total	180	100.0

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.5, it can be seen that the characteristics of respondents based on the position of the respondent, most of the respondents are included as having the position of operator, namely 80 respondents (44.4%), respondents with the position of treasurer, namely 64 respondents (35.6%), respondents with the position of committee chairman, namely 15 respondents (8.3%), and respondents with the position of madrasah head, namely 21 respondents (11.7%). Therefore, it can be concluded that participants with operator positions dominate this study.

Table 4.6 Accreditation

Category	Frequency	Presentage
A	45	25.0
B	135	75.0
Total	180	100.0

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.6, it can be seen that the characteristics of respondents based on accreditation, most of the respondents were accredited B, namely 135 respondents (75.0%) and respondents with Accreditation A, namely 45 respondents (25.0%). Therefore, it can be concluded that participants with Accreditation B dominate this study.

Good School Governance

Table 4.7 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1_1	180	2	5	4.13	.815
X1_2	180	2	5	4.01	.769
X1_3	180	2	5	4.02	.705
X1_4	180	2	5	3.93	.652
X1_5	180	2	5	3.97	.655
X1_6	180	2	5	4.04	.739
X1_7	180	2	5	3.95	.727
X1_8	180	2	5	3.99	.740
X1_9	180	2	5	3.89	.716
Valid N (listwise)	180				

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.7, it can be seen that the average value (mean) of each variable indicator does not show a significant difference. In the Good School Governance (GSG) variable, the highest mean value is in the indicator of financial reports that can be reported to stakeholders, which is 4.13. This can be interpreted that the financial statements that have been made by the madrasah can be reported to stakeholders. Meanwhile, the indicator that gets the lowest mean compared to the overall average score is the mediator between the government and the community in the teaching unit. This shows that the madrasah is still minimal or lacking to

become a mediator between government policies and the community in the education unit, lacking in the field of communication so that there are still some misunderstandings between the two.

The Quality of Human Resources

Table 4.8 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X2_1	180	2	5	3.87	.839
X2_2	180	1	5	3.63	.933
X2_3	180	2	5	3.88	.800
X2_4	180	2	5	3.97	.871
X2_5	180	2	5	3.93	.839
X2_6	180	2	5	3.83	.818
Valid N (listwise)	180				

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.8 on the variable quality of human resources, it can be seen that the indicator of having adequate experience has the highest mean value of 3.97. It can be concluded that if employees have adequate experience, it will result in good quality human resources. Because the quality of human resources can be assessed from competence, one of which competence can be obtained from adequate employee experience. Meanwhile, the indicator that has the lowest mean value is the education level indicator, which is 3.63. It can be concluded that the higher a person's level of education does not guarantee that they have good competence. There are some employees with a Strata I education level who are more competent than employees who have completed education in Strata II. This can happen because employees with an undergraduate education level are more tenacious, diligent and unyielding to learn compared to employees with a Masters level of education who may feel very satisfied with their degree so they start to be lazy and reduce the quality that exists in themselves.

Internal Control System

Table 4.9 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X3_1	180	1	5	3.84	.741
X3_2	180	2	5	3.96	.704
X3_3	180	2	5	4.03	.783
X3_4	180	2	5	4.08	.692
X3_5	180	2	5	4.08	.667
Valid N (listwise)	180				

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Table 4.9 on the control system variable, the indicator of employee job evaluation and job correction from the leader with the highest mean value is 4.08. It can be concluded that the existence of job evaluation and job correction from the leadership is a fairly good internal control system. Because with the evaluation and correction of the work, employees will work optimally or truthfully, otherwise in the absence of evaluation and correction, they will do it casually. With the evaluation and correction, the leader will know the results of the employee's work, so that he can make the best policy regarding the performance of the employees.

Meanwhile, the indicator that the leader monitors employee work has the lowest mean value of 3.84. It can be concluded that, monitoring that is too frequent will be less effective in the internal control system. Because the functions of monitoring and evaluation and correction are more or less the same. So that if everything is done simultaneously, it will be less effective.

Fraud Prevention

Table 4.10 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y_1	180	2	5	3.79	.791
Y_2	180	2	5	3.81	.733
Y_3	180	2	5	3.88	.772
Y_4	180	2	5	3.94	.771
Y_5	180	2	5	3.85	.721
Y_6	180	3	5	4.03	.743
Valid N (listwise)	180				

Source: Researcher Processing Results Using SPSS 21 (n = 180), 2023

Based on table 4.10 on the fraud prevention variable, the indicator that has the highest mean value is the indicator of high ethical values, which is 4.03. It can be concluded that fraud prevention efforts are quite good, namely from the value of ethics. If an employee's ethical values are high, the possibility that he will commit fraud will be minimal because of the guilt when he does something he shouldn't do.

Meanwhile, the indicator of sensitivity to fraud has the lowest mean value of 3.79. It can be concluded that there are still many BOS fund management employees who do not understand fraud so that they are less sensitive. It is better to provide education about fraud to these employees so that they know, because not all of them have an educational background in economics.

SEM Analysis

SEM analysis in SmartPLS will use the Partial Least Square (PLS) algorithm calculation. The stages carried out in this PLS Algorithm analysis include iterative estimation of variable scores, estimation of outer weights / loadings and path coefficients, and estimation of parameter locations. The analysis in this study is as follows:

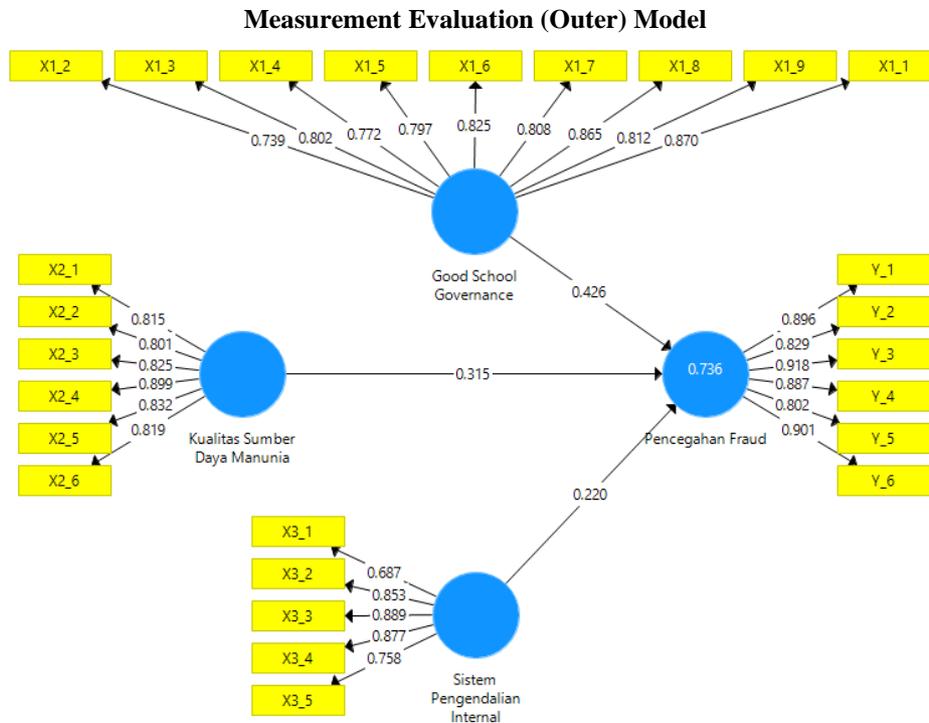


Figure. 4.1 Outer Model

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023
Convergent Validity

Convergent validity of the measurement model using reflective indicators is assessed based on the loading factor of the indicators that measure the construct. In this study, there are 4 constructs with the number of indicators between 5 and 9 indicators with a scale of 1 to 5. Based on the results of testing the measurement model shown in Figure 4.1 and Table 4.11. can be explained as follows:

Table 4.11. Convergent Validity

	Good School Governance Implementation	The Quality of Human Resources	Fraud Prevention	Internal Control System
X1_2	0,739			
X1_3	0,802			
X1_4	0,772			
X1_5	0,797			
X1_6	0,825			
X1_7	0,808			
X1_8	0,865			
X1_9	0,812			
X2_1		0,815		
X2_2		0,801		
X2_3		0,825		
X2_4		0,899		
X2_5		0,832		
X2_6		0,819		
X3_1				0,687
X3_2				0,853
X3_3				0,889
X3_4				0,877
X3_5				0,758
Y_1			0,896	
Y_2			0,829	
Y_3			0,918	
Y_4			0,887	
Y_5			0,802	
Y_6			0,901	
X1_1	0,870			

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

In the data above, all items after re-analysis have an outer loading value > 0.7, meaning that these indicators have a correlation or the ability to measure the measured variables well. This outer loading value shows the percentage that the indicator is able to explain the variables in it (Hair et. al., 2017).

Composite Reliability and Cronbach's Alpha

In addition to the construct validity test, a construct reliability test was also carried out which was measured by the composite reliability and Cronbach's alpha of the 26 indicator

block that measured the construct. The following are the results of testing composite reliability and Cronbach's alpha from Smart PLS:

Table 4.12. Composite Reliability dan Cronbach's Alpha

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Good School Governance Implementation	0,935	0,938	0,945	0,658
The Quality of Human Resources	0,911	0,914	0,931	0,693
Fraud Prevention	0,937	0,942	0,950	0,762
Internal Control System	0,872	0,877	0,908	0,667

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

In the data above, all items have a Cronbach's Alpha value > 0.7, meaning that the data is reliable for use in analysis. In addition, the overall AVE value is > 0.5 which indicates that the latent / construct is able to explain more than half of the variance of its indicators on average (Hair et.al, 2017). Based on the loading factor results above, it can be concluded that the construct has good convergent validity.

Discriminant Validity

Discriminant validity testing is carried out to prove whether the indicators on a construct will have the largest loading factor on the construct it forms than the loading factor with other constructs. Can be seen in the results of testing the Fornell-Lacker criteria and cross loading in table 4.4.1.3. as follows:

Table 4.13. Discriminant Validity (Fornell-Larcker Criteria)

	Good School Governance Implementation	The Quality of Human Resources	Fraud Prevention	Internal Control System
Good School Governance Implementation	0,811			
The Quality of Human Resources	0,743	0,832		
Fraud Prevention	0,794	0,780	0,873	
Internal Control System	0,610	0,674	0,692	0,816

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

Based on the data above, the latent / construct variable value (bolded value), where each AVE root value in the table is greater than the variable correlation value with other variables (not bolded). The bold value where the value is greater than the other values indicates that there are no other variables that have a greater relationship than the construct variable itself, so that the variables are different, uncorrelated, and independent (Hair et.al, 2017).

Good School Governance Implementation received a score 0,811. The Quality of Human Resources with a value of 0,832. Fraud prevention obtained a value 0,873. And the internal control system value is 0,816.

Table 4.14. Cross Loading

	Good School Governance Implementation	The Quality of Human Resources	Fraud Prevention	Internal Control System
X1_2	0,739	0,484	0,485	0,422
X1_3	0,802	0,702	0,622	0,509
X1_4	0,772	0,500	0,590	0,395
X1_5	0,797	0,546	0,691	0,440
X1_6	0,825	0,582	0,670	0,497
X1_7	0,808	0,663	0,667	0,593
X1_8	0,865	0,626	0,612	0,563
X1_9	0,812	0,670	0,723	0,521
X2_1	0,538	0,815	0,535	0,475
X2_2	0,609	0,801	0,645	0,529
X2_3	0,592	0,825	0,645	0,575
X2_4	0,679	0,899	0,664	0,622
X2_5	0,657	0,832	0,661	0,576
X2_6	0,616	0,819	0,717	0,571
X3_1	0,535	0,598	0,617	0,687
X3_2	0,451	0,473	0,499	0,853
X3_3	0,560	0,606	0,595	0,889
X3_4	0,545	0,580	0,599	0,877
X3_5	0,346	0,448	0,471	0,758
Y_1	0,656	0,663	0,896	0,609
Y_2	0,578	0,574	0,829	0,495
Y_3	0,686	0,718	0,918	0,620
Y_4	0,763	0,717	0,887	0,611
Y_5	0,659	0,657	0,802	0,609
Y_6	0,787	0,732	0,901	0,661
X1_1	0,870	0,617	0,684	0,493

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

Discriminant validity relates to the principle that measurements of different constructs should not be highly correlated (Abdillah, 2018). The discriminant validity test is assessed based on the cross loading of measurements with their constructs. Thus, the discriminant validity test has a provision that the correlation of cross loading with other variables must be greater between indicators and other latent variables (Sarwono, 2015).

The results showed that the cross loading value (bolded value) of each item against the construct is greater than the item outside the construct, so the attachment between the construct and the item is greater and feasible to be used as a measurement item.

R-Square

Table 4.15. R Square

	R Square	R Square Adjusted
Fraud Prevention	0,736	0,732

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

The data above is taken on the outer model of the fraud prevention variable. This figure means that the effect of Good School Governance Implementation, Human Resources Quality, and Internal Control System on fraud prevention is 0.736 or 73.6%.

F-Square

Table 4.16. F-Square

	Good School Governance Implementation	The Quality of Human Resources	Fraud Prevention	Internal Control System
Good School Governance Implementation			0,294	
The Quality of Human Resources			0,139	
Fraud Prevention				
Internal Control System			0,095	

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

The f square value is used to see whether or not there is a significant relationship between variables and see the amount of influence of each independent variable on the dependent variable (Hair et.al, 2017). The value of f square <0.020 can be stated that there is no effect between the relationship between the independent and dependent variables. If the f square value is between 0.02 and 0.15, it is included in the small effect. If the f square value is between 0.15 to 0.35, it is included in the medium effect. Meanwhile, if the f square value is greater than 0.35, it is included in the large effect (Hair et.al, 2017).

Q² Predictive Relevance

Table 4.17. Q² Predictive Relevance

	SSO	SSE	Q ² (=1-SSE/SSO)
Good School Governance Implementation	1620,000	1620,000	
The Quality of Human Resources	1080,000	1080,000	
Fraud Prevention	1080,000	486,006	0,550
Internal Control System	900,000	900,000	

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

The data above is a table of Q Square Predictive Relevance which is seen in the Construct Crossvalidated Redundancy in the total section. Predictive relevance is a test conducted to show how well the observation value is generated by using the blindfolding procedure by looking at Q Square (Hair et.al, 2017). If the Q Square value > 0, it can be said that the

variables in the study have good observation values, whereas if the Q Square value < 0 , the variables in the study do not have good observation values.

The data above shows that the Q Square value for the fraud prevention variable is 0.550. This indicates that the independent variable has a good observation value to measure fraud prevention.

Structural Model Testing (Inner Model)

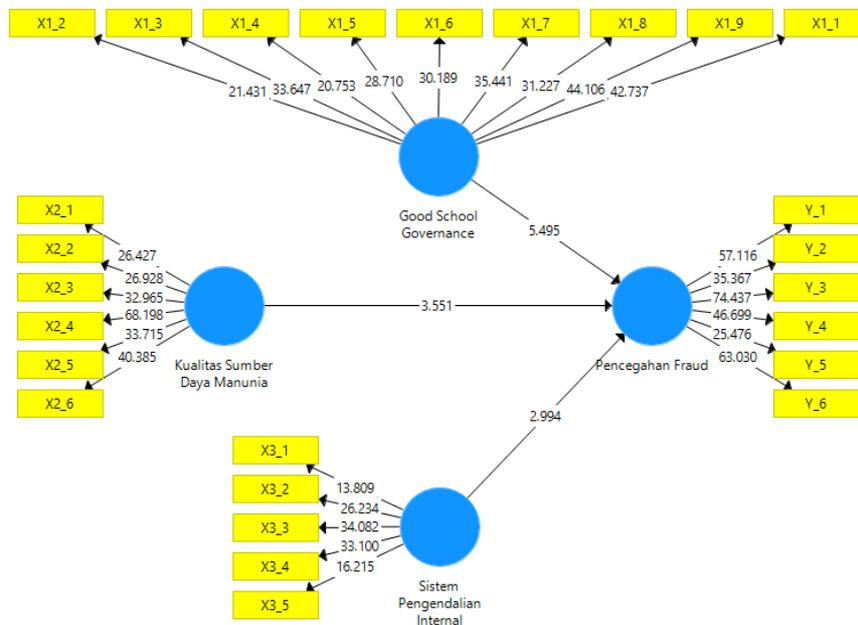


Figure 4.2. Bootstrapping Calculation Results

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

The measurement results above are significance testing through the path coefficient which sees whether the variables have a causal relationship between the variables that have been formulated in the previous hypothesis with the following results:

Table 4.18. Significance Test of Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Good School Governance Implementation -> Fraud Prevention	0,426	0,419	0,078	5,495	0,000
The Quality of Human Resources -> Fraud Prevention	0,315	0,318	0,089	3,551	0,000
Internal Control System -> Fraud Prevention	0,220	0,222	0,073	2,994	0,003

Source: Researcher Processing Results Using SmartPLS 3 (n = 180), 2023

From the table above it can be seen that Good School Governance (GSG) Implementation -> Fraud Prevention obtained a P Values of 0,000. The Quality of Human Resources -> Fraud Prevention obtained a P Values of 0,000. And Internal Control System -> Fraud Prevention obtains a P Values of 0,003. From the P Values obtained by the variables Good School Governance Implementation, The Quality of Human Resources and Internal Control System on Fraud Prevention, it can be concluded that all of them have a significant effect.

Hypothesis Testing

1. Hypothesis Testing H1

Testing is carried out to see whether the Implementation of Good School Governance has a positive effect on fraud prevention. The test results can be seen from table 4.14 above, the original sample estimate value is 0.426 with a t-statistic value of 5.495 > 1.96, which means that the implementation of Good School Governance has a positive effect on fraud prevention with a significance value of 0.000 (0.000 < 0.05). Based on the test results, it can be concluded that hypothesis 1 is **accepted**.

2. Hypothesis Testing H2

The test is conducted to see whether the quality of human resources has a positive effect on fraud prevention. The test results can be seen from table 4.14 above, the original sample estimate value is 0.315 with a t-statistic value of 3.551 > 1.96, which means that the quality of human resources has a positive effect on fraud prevention with a significance value of 0.000 (0.000 < 0.05). Based on the test results, it can be concluded that hypothesis 2 is **accepted**.

3. Hypothesis Testing H3

The test was conducted to see whether the internal control system has a positive effect on fraud prevention. The test results can be seen from table 4.14 above, the original sample estimate value is 0.220 with a t-statistic value of 2.994 > 1.96, which means that the internal control system has a positive effect on fraud prevention with a significance value of 0.003 (0.003 < 0.05). Based on the test results, it can be concluded that hypothesis 3 is **accepted**.

Discussion

The Effect of Good School Governance Implementation on Fraud Prevention in the Management of School Operational Assistance Funds (BOS)

The test results show that the original sample estimate value is 0.426 with a t-statistic value of $5.495 > 1.96$, which means that the Implementation of Good School Governance has a positive effect on fraud prevention in the management of School Operational Assistance (BOS) funds with a significance value of 0.000 ($0.000 < 0.05$).

Public trust in schools/madrasah is important and must be managed so that it is always well maintained. Good, competent and transparent school/madrasah management governance will make people put their trust in entrusting their children's education to the school/madrasah. One of the characteristics of schools/madrasahs that have good and transparent management is the absence of irregularities in the management of School Operational Assistance (BOS) funds. All BOS funds received by schools/madrasahs are used as well as possible and in accordance with planning by conducting detailed and transparent reporting. Indawati, et.al (2017) in Susanti (2019) explains that school/madrasah financial management that pays attention to regulations and is carried out accountably, transparently, and efficiently will create a school/madrasah atmosphere conducive to improving the performance and quality of schools/madrasahs.

Good School Governance (GSG) is a supporting tool to form a school/madrasah with good governance (Susanti, 2019). Good School Governance (GSG) is another term for Good Corporate Governance (GCG) used for educational institutions, especially schools/madrasahs. Educational institutions such as schools/madrasahs are essentially public institutions, where the community gives its trust in terms of education. The implementation of Good School Governance (GSG) will help schools/madrasahs in management and provide guidance to schools/madrasahs to carry out the correct procedures and have a great sense of responsibility in the use of BOS funds so that the main objectives can be achieved and can be accounted for accountability, one form of accountability of the management of these funds is the report from the treasurer of each school/madrasah to the Head of Madrasah Education Section at the Office of the Ministry of Religious Affairs at the City/District level, For participation, the head of the committee is included in the meeting to design some operational activities that use BOS funds, the head of the committee is chosen from the student guardians who are considered capable and able and play an important role. With a good implementation of GSG, the misappropriation of BOS funds will be minimized because every member of the school/madrasah has a great concern and sense of responsibility. Some elements of GSG are transparency and accountability, both of which can play a role in minimizing fraud that may be committed by school/madrasah managers.

The Effect of Human Resources Quality on Fraud Prevention in the Management of School Operational Assistance Funds (BOS)

The test results show that the original sample estimate value is 0.315 with a t-statistic value of $3.551 > 1.96$, which means that the quality of human resources has a positive effect on fraud prevention in the management of School Operational Assistance (BOS) funds with a significance value of 0.000 ($0.000 < 0.05$).

In every organization, human resources are assets and play an important role in the smooth running of organizational activities, including schools/madrasahs. The good and bad of management, the amount of misappropriation committed will depend on the competence and

mentality of a person working in an organization. HR is the main driver of the wheels of activity and has a great responsibility to control management so that it can run well, smoothly and reliably.

The better the quality of human resources owned by each institution, the better the quality of the accountability report that will be produced (Kharismayani & Kurniawan, 2020). It cannot be denied that everyone has different characters and personalities and conditions, so it takes a great competence and commitment so that the misappropriation of School Operational Assistance (BOS) funds can be avoided and minimized. Schools/madrasas are educational institutions so that the human resources working in them should have good character, competence and morality because educational institutions are models for other institutions in science, honesty and responsibility. The active participation of human resources in carrying out activities in schools/madrasas, the ability to conduct accountable bookkeeping will ensure transparency so that deviant practices will be avoided, minimized and if possible eliminated altogether.

Effect of Internal Control System on Fraud Prevention in the Management of School Operational Assistance Funds (BOS)

The test results show that the original sample estimate value is 0.220 with a t-statistic value of $2.994 > 1.96$, which means that the internal control system has a positive effect on fraud prevention in the management of School Operational Assistance (BOS) funds with a significance value of 0.003 ($0.003 < 0.05$).

An adequate internal control system will produce reliable information for decision making. The internal control system can also be used to check for errors that occur so that they can be corrected. In addition, the internal management system can be used as a control function to control management so that it runs well and on track. Internal control plays an important role in the organization to minimize fraud. In line with Nur'aeni (2016) who explains that effective internal control will close opportunities for unethical behavior and the tendency to cheat in accounting.

If internal control in an entity is effective, it can provide protection for the entity against human weaknesses and to reduce the possibility of errors and actions that are not in accordance with the rules (Rahmadhani & Suparno, 2020). BOS funds are a government program intended for the smooth administration of schools/madrasas, so in terms of its implementation, an internal control system is needed. Fraud prevention is done by minimizing the causes of fraud before the fraud occurs, because prevention can minimize the occurrence of fraud. Therefore, continuous supervision is needed so that internal control can run well so that it affects the prevention of fraud practices in the management of BOS funds.

5 Conclusion

Based on the results of the discussion in the previous chapter, it can be concluded that the implementation of Good School Governance has a positive and significant influence on fraud prevention in the management of School Operational Assistance (BOS) funds. Furthermore, the quality of human resources has a positive and significant influence on fraud prevention in the management of School Operational Assistance (BOS) funds. Then, the internal control system has a positive and significant influence on fraud prevention in the management of School Operational Assistance (BOS) funds.

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