FACTORS AFFECTING FRAUDULENT MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS AT PUBLIC HIGH SCHOOLS

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Abstract

The number of fraud phenomena in Indonesia continues to increase from year to year and occurs in various sectors, including the education sector. This research aims at determining the effect of internal control, accounting information systems, accountability, and transparency on preventing fraud in managing BOS funds. The research was conducted at public high schools in Aceh from July to August 2022, with a population of 380 public high schools and a sample of 296 public high schools in Aceh province. The results showed that internal control, accounting information systems, accountability, and transparency simultaneously influenced fraud prevention in managing BOS funds. To some extent, internal control, accounting information systems, accountability, and transparency are significantly related to fraud prevention in BOS funds management. Therefore, the research implies that it can be used as a benchmark by the management of the BOS fund to prevent any possibility of fraud.

INTRODUCTION

Fraudulent activity may occur at the individual, group, or even corporate level. Many studies have been conducted on corporate fraud and resulted in a theoretical framework (Purwati et al., 2022). Fraud cases in Indonesia continue to increase from year to year and occur in various sectors, including education (Julianty et al., 2022; Pura & Sufiati, 2014; Savitri et al., 2022). This sector should be completely free from fraud, especially corruption. However, the fact shows that acts of corruption both in the provinces and districts/cities are mostly found in this sector (Ramadhani & Suparno, 2020). In addition, the state losses related to School Operational Assistance (BOS) were indicated at Public Vocational School 1 Gunung Meriah, Aceh Singkil, in 2018, reaching IDR 263 million (Syam, 2022).

The BOS fund is a government program to finance school non-personnel activities to realize the compulsory education program (Setiawan, 2018). As stated in the Republic of Indonesia State Law article 31 paragraph (2)

of 1945, "every citizen is obliged to attend basic education, and the government is obliged to finance it". The government has regulated the allocation and the accountability of BOS funds in Technical Guidelines under the Regulations of the Minister of Education and Culture of the Republic of Indonesia from 2005 to 2022. However, many fraud cases are still found in managing BOS funds in which certain parties took advantage of these. Based on the policies on the budget of BOS funds, to raise the standard of educational services, it is given priority for operational activities such as staff costs, purchases of products and services, extracurricular activities, and both academic and non-academic (Suheni et al., 2018).

Some deviations related to BOS funds were documented, such as illegal fees, bribery, and non-compliance with the Technical Instructions for Using BOS Funds (Pura & Sufiati, 2014). The Head of the Langkat Education Office and the other ten personnel were caught red-handed by the North Sumatra Regional Police. They were suspected of illegally collecting BOS funds related to the indications of cutting the funds for each student (Santama, 2017). Some principals had to deal with the law and even ended up in prison after being accused of misusing BOS funds. One of the BOS fund corruption cases took place in Nagan Raya; the Panel of Judges at the Banda Aceh Corruption Court sentenced the former Head of Junior High School 5 Suka Makmue in Nagan Raya Regency to one year in prison regarding the criminal act of corruption of BOS funds that he committed in 2015. This case resulted in state losses of more than IDR 264 million (Iskandar, 2017). On the other hand, the establishment of the BOS funds runs counter to efforts to increase society's involvement. It is claimed that BOS funds caused parents and the community to be less aware of how to manage education. Through the BOS program, parents felt that the government was taking over control of managing education (Rahayu et al., 2015).

The cash receipts and disbursement accounting information system implemented by public high schools in Aceh stated that BOS funds are the funds designated as assistance funds for school operations and to help economically disadvantaged students get into schools. The BOS funds are overseen by the central BOS management team, the provincial BOS management team, and the district/city BOS management team every quarter. The school manages the BOS funds directly through the school treasurer. By implementing this evaluation system, public high schools in Aceh are expected to provide safe, accurate, and reliable information (Suheni et al., 2018).

One of the factors that influences fraud prevention is internal control. According to Febrianti and Yuhertiana (2021), fraud prevention can be conducted by activating internal controls. If the internal control within an entity is effective, it can safeguard the entity from flaws in human nature, which will lessen the likelihood of mistakes and improper behaviours (Kobayashi et al., 2022). Transparency in the utilization of the BOS funds is required in addition to the internal management of the accounting information system. The idea of transparency ensures that everyone has the freedom and access to learn how the government is run. Information about the management of BOS funds is used in this research.

By providing easy access to correct and sufficient information, transparency can undoubtedly result in the growth of confidence between the government, the community, and the students (Mujiono, 2017). The existence of activities such as internal control, accounting information systems, accountability, and transparency would have an impact on preventing fraud (Bracci, 2014). Thus, the management of the BOS fund in public high schools in Aceh Province will be better, and there will be less fraudulent management of the BOS funds. An internal control system for managing BOS funds is needed to ensure that the use of BOS funds accords with the predetermined plan. Transparency is carried out by managers of BOS funds in schools since transparency is information disclosure to the public, especially members of the school committee, regarding the use of BOS funds in each school. Transparency must be balanced with institution and information confidentiality requirements, which affect people's right to privacy. Local governments need to prepare clear policies for obtaining the information (Garrison, N. and Peter, 2013).

One of the activities that educational institutions need to manage is recording all activities related to education funds, from planning to evaluation and accountability reports to parties involved in funding (Dewi et al., 2021a; Hendaris & Romli, 2021). Activities such as internal control, accounting information systems, accountability, and transparency would help prevent fraud in managing BOS funds for public high schools in Aceh Province. It is hoped that the system will be improved by having less fraudulent management of the BOS funds.

In general, the negligence and fraud in the management of BOS funds are triggered by human factors. In many cases, they are triggered by the role of school management, also known as the School Regular BOS Team in Permendikbud number 18 of 2019 (Panjaitan, 2019). This can be understood since the management of BOS funds employs the School-Based Management (MBS) method, where BOS funds are managed by schools by giving schools the freedom to plan, implement, manage, and supervise school activities originating from BOS funds according to their needs. Meanwhile, the accounting information system (SIA) in managing BOS funds is highly important in controlling fraud.

Previous research has studied the effect of internal controls, accounting information systems, accountability, and transparency on fraud prevention with different findings. Some previous studies have found that internal controls, accounting information systems, accountability, and transparency affected fraud prevention (Andriani et al., 2015; Babulu, 2020; Joseph et al., 2015; Pura & Sufiati, 2014; Triyana Keumala Sari, 2018). The results of this study indicated that internal control had a positive and significant effect on fraud prevention in the management of BOS funds. This meant that the existence of internal controls would improve the prevention of fraud, reducing the tendency for BOS fund managers to commit fraud. The accounting information system (SIA) in managing BOS funds has a highly important role in controlling fraud. According to Salehi, Tahervafaei and Tarighi (2018), the accounting information system is a set of official procedures used to gather data, transform it into information, and deliver it to consumers. Meanwhile, gathering, arranging, structuring, and presenting information to consumers is known as information creation. The information system is decomposed into various basic subsystems, namely the accounting information system. Every management of state finances, including the management of BOS funds at public high schools in Aceh, must follow the procedures that have been enforced. This means that every school that uses BOS funds must be accompanied by an accountable accountability report. Financial accountability is the type of accountability employed in public financial management. Using public funds (public money) economically, efficiently, and effectively is the responsibility of public institutions to prevent waste, money leaks, corruption, and collusion. Besides that, transparency must be carried out by managers of BOS funds in schools as transparency is information disclosure to the public, especially members of the school committees, regarding the use of BOS funds in each school. Transparency must be balanced with the need for confidentiality of institutions and information that affect individual privacy rights. Local governments should need to prepare clear policies on how to obtain information (Khalid et al., 2017). This topic is essential to study since the previous research discussed and examined only some variables. Due to a lack of research analyzing the impact of internal control, accounting information systems, accountability, and transparency on fraud prevention in managing BOS funds, past research has not demonstrated the importance of such issues for further investigation. Therefore, as exploratory, this research aims at investigating as many occurrences and issues as possible. A dearth of research on fraud prevention in managing BOS funds also made this research necessary.

Shao et al. (2019) defined fraud as a criminal deception that is intended to benefit the perpetrator financially. In this case, the criminal meant any act of serious wrongdoing committed with malicious intent, and from this malicious act, he benefited and harmed the victim financially. Three key elements are common to describe all types of fraud, namely: (1) perceived pressure, (2) perceived opportunity, and (3) several ways to rationalize fraud to make it acceptable. These three elements are referred to as the fraud triangle. The fraud triangle is a theory proposed by Donald R. Cressey in 1950 (as cited in Dewi, Nasfi and Mai Yuliza (2021). He found that people commit fraud when they have unsolved financial problems but believe that the problem could be solved secretly with the position/job they have. Nevertheless, they changed their mindset from the concept of people entrusted with holding assets to the concept of users of the assets entrusted to them. The fraud diamond theory is a fraud theory introduced by Wolfe and Hermanson in 2004 (as cited in Annisa and Halmawati (2020) as a refinement of the fraud triangle theory by adding another factor that encouraged fraud, namely capability.

Internal control is a process and procedure to provide adequate assurance that controlled objectives have been met (Romney and Steinbart, 2014:226). According to (Romney and Steinbart, 2014:10), an accounting information system is a system that can collect, record, store, and process data to produce information for decision-makers. This included people, procedures and instructions, data, software, information technology infrastructure, internal controls, and security measures. According to Krina (2003:133), accountability is the responsibility of those who are mandated to govern those who gave the mandate. Transparency is one of the principles of good governance. Transparency is built on the free flow of information to all government processes, institutions, and information that needs to be accessed by interested parties, and the information available must be sufficient to be understood and monitored (Coryanata, 2007:99).

One of the relevant previous research is Kusno, Suib and Wahyudi (2015). The research results revealed that the management of the BOS funds at SD Negeri 01 Muara Pawan Ketapang Regency had followed the mechanism in the BOS guidebook, including elements of planning, implementation, monitoring, and evaluation, as well as reporting the BOS funds. The study of Joseph et al. (2015) found a significant positive relationship between the internal control system and the detection and prevention of cash fraud in Kakamega Regency. Moreover, Sari, Abdullah and Basri (2017) reported that the application of the transparency principle has an impact on increasing the effectiveness of financial management in high schools and other school levels in Banda Aceh City. However, Setiawan (2018) found that internal control did not affect accounting fraud, but individual morality affected accounting fraud. On the other hand, (Ayem &

Kusumasari, K., 2020) pointed out that the government's internal control system affected accountability but did not affect fraud, with accountability as a mediating variable. Additionally, Ardani and Trihantoyo (2020) research showed that transparency and accountability are carried out by involving all components of the school, including the school committees as a representative of the community in each management of BOS funds and being accountable for all activities using the BOS funds. In Babulu (2020)'s research, accountability in managing village funds affected preventing fraud. However, this study found no evidence that the internal control system affects accountability in managing village funds. (Febrianti & Yuhertiana, 2021) revealed that adherence to laws and regulations positively affected accountability for the performance of government agencies. These results indicated that the regional apparatus in Surabaya City has performed good governance with accountable budget realization and good supervision.

METHODS

This research focused on internal control, accounting information systems, accountability, and transparency towards fraud prevention in managing BOS funds. The research also gathered primary data from public high schools in Aceh in 2022.

The data from the questionnaire were qualitative, then converted into quantitative using a 5-point Likert scale. The population in this research were public high schools in Aceh Province because many cases of state losses occurred due to BOS funds issues at public high schools in Aceh. A total of 380 public high schools in Aceh served as a sample of this research, including three BOS fund managers: a school principal, a school committee chairperson, and a BOS treasurer. Using the Slovin formula, it was obtained 296 samples for this research. This sample selection was carried out using a proportional sampling technique.

Fraud prevention is measured by the indicators of risk analysis, implementation, sanctions, monitoring, and development of integrity (Nugroho, 2015). Internal control is measured by control environment, monitoring, risk assessment, control activities, information, and communication (PP number 60 of 2008). The accounting information system is measured by the complete availability of SIA, the support of a communication network, the ability to handle problems during services, the provision of prompt services, and the ability to operate during working hours c. Accountability is measured by the decision-making process, accuracy and completeness, clarity of policy objectives, feasibility and consistency, reporting, and evaluation (Mahmudi, 2013). Transparency is measured by the dissemination of information, the existence of public access, the existence of a management information system, the provision of information, the clarity of information about costs, and the provision of clear information (Krina, 2003).

The data was examined using multiple regression analysis. According to (Pramesti, 2017), a statistical tool used to ascertain the link between the independent variable (predictor) and the dependent variable is linear regression analysis (response). The goal is to find the significance of the independent variable's influence on the dependent variable. The following is the multiple linear regression equation utilized in this research:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e \dots\dots\dots\dots\dots\dots(1)$$

Where Y is fraud prevention, X_1 is internal control, X_2 is accounting information system, X_3 is accountability, X_4 is transparency, bi (i=1,4) is the value of the regression coefficient X_1 to X_4, e is epsilon (error term), and a is a constant.

Fraud is measured by indicators adopted from Nugroho (2015), namely risk analysis, implementation, sanctions, monitoring, and development of integrity. Internal control used indicators from PP No. 60 of 2008: control environment, monitoring, risk assessment, control activities, information, and communication. SIA is measured by indicators from Mahatmyo (2014): the complete availability of SIA, the support of a communication network, the ability to handle problems during services, the provision of prompt services, and the ability to operate during working hours. Accountability is assessed by indicators from Mahmudi (2013), including decision-making process, accuracy and completeness, clarity of policy objectives, feasibility and consistency, reporting, and evaluation. Last, transparency is measured by indicators from Krina (2003): the existence of information dissemination, the existence of public access, the existence of a management information system, the provision of information, the clarity of information about costs, and the provision of clear information.

RESULTS

The present investigation was carried out in public high schools in Aceh. The characteristics of respondents investigated in this study included gender, age, education, and work experience, as illustrated in Table 1.

Table 1. The Characteristics of Respondents

No	Description	Frequency	Percentage (%)
1.	Gender		
	Man	168	58.5
	Woman	119	41.5
Total		287	100.0
2.	Age		
	25 – 30 years	6	2.1
	31 – 35 years	55	19.2
	36 – 40 years	150	52.3
	> 40 years	76	26.5
Total		287	100.0
3.	Involvement in BOS funds		
	24 years old	51	17.8
	5 - 7 years	125	43.6
	> 8 years	111	38.7
Total		287	100.0
4.	Education Background		
	Senior High School	18	6.3
	Associate Degree	12	4.2
	Bachelor's degree	240	83.6
	Master's degree	17	5.9
Total		287	100.0

Source: Primary Data, 2022 (processed)

Table 1 presented that 168 respondents (58.5%) are male, and 119 (41.5%) are female. Thus, male respondents are dominant compared to females. In addition, 6 respondents (2.1%) are aged 25 to 30 years, 55 respondents (19.2%) are 31 to 35 years old, 50 respondents (52.3%) are aged 36 to 40 years, and 76 respondents (26.5%) are over 40 years old. Regarding their involvement in managing BOS funds, 51 respondents (17.8%) had managed BOS funds for 2 to 4 years, 125 respondents (43.6%) had 5 to 7 years of experience managing the funds, and 111 respondents (38.7%) had been involved in that activity for more than 8 years.

From the findings, one might conclude that men dominated the respondents in this research. The respondents aged 36 to 40 are also dominant in this research, where this age is considered productive in managing BOS funds. It was also supported by the experience of involvement in the funds for 5 to 7 years. Besides, the majority of the respondents earned a bachelor's degree. This might explain the good ability to manage BOS funds.

Table 2. Validity Test Result

No	Statement	Variable	Coeffisient Corelation	Critcal Value 5% (N=296	Remark
1	a1		0.748		
2	a2		0.826		
3	a3	Fraud Prevention (Y)	0.771	0.138	Valid
4	a4		0.465		
5	a5		0.484		
6	b1		0.337		
7	b2		0.380		
8	b3	Internal Control (X_1)	0.303	0.138	Valid
9	b4		0.184		
10	b5		0.687		
11	b6		0.711		
12	b7		0.642		
13	b8		0.658		
14	b9		0.512		
15	b10		0.523		
16	b11		0.542		
17	b12		0.575		
18	b13		0.521		
19	b14		0.500		

20	c1	Accounting Information System (X_2)	0.713	0.138	Valid
21	c2		0.797		
22	c3		0.684		
23	c4		0.477		
24	c5		0.537		
25	d1	Accountability ($x_)$)	0.757	0.138	Valid
26	d2		0.376		
27	d3		0.766		
28	d4		0.668		
29	d5		0.601		
30	d6		0.483		
31	e1	Transparacy (X_4)	0.513	0.138	Valid
32	e2		0.662		
33	e3		0.546		
34	e4		0.659		
35	e5		0.749		
36	e6		0.608		

Source: Primary Data, 2022 (processed)

Table 3. Research Variable Reliability (Alpha)

No.	Variable	Average	Items Variable	Alpha Value	Remark
1.	Fraud Prevention (Y)	3.722	5	0.696	Reliable
2.	Internal Control (X_1)	4.092	14	0.763	Reliable
3.	Accounting Information System (X_2)	4.036	5	0.660	Reliable
4.	Accountability (X_3)	4.222	6	0.646	Reliable
5.	Transparency (X4)	4.191	6	0.691	Reliable

Source: Primary Data, 2022 (processed)

The reliability analysis resulted in the alpha value for each variable. The fraud prevention variable (Y) has an alpha value of 69.6%. The internal control variable (X_1) obtained an alpha value of 76.3%, and the accounting information system variable (X_2) resulted in an alpha value of 66.0%. While the accountability variable (X_3) has an alpha value of 64.6%, and the transparency variable (X_4) possessed an alpha value of 69.1%. As a result, when the alpha value is greater than 0.60%, the dependent variables met the criteria for Cronbach Alpha's credibility.

Normality is the first presumption to be examined. Kolmogorov-Smirnov (KZ), with a significance threshold of 5%, was used to test the normality. The results found that the variables have a normal distribution, as presented in Table 4.

Table 4. One-Sample Kolmogorov-Smirnov Test

Description		Unstandarized Predicted Value
N		
Normal Parameters (a,b)	Means	-.0000414
	std. Deviation	.16540496
Most Extreme Differences	Absolute	.066
	Positive	.066
	Negative	-.054
Kolmgorov-Smirnov Z		1.127
asymp Sig. (2-tailed)		.158

a. Test distribution is Normal.
b. Calculated from data.

As presented in Table 4, the normality test results showed the Kolmogorov-Smirnov Z value of 1.127 with a significant level (Asymp. Sig. (2-tailed) of 0.158. It concluded that the data used in this research was normally distributed.

Multicollinearity was evaluated by examining the VIF of each independent variable to the dependent variable. If VIF was less than 5, multicollinearity or non-multicollinearity did not occur (Santoso, 2015).

Table 5. The VIF Value of the Independent Variable

Independent Variables	Tolerance	VIF	Remark
Internal Control	0.833	1.201	Non-Multicollinearity
Accounting Information System	0.340	2.944	Non-Multicollinearity
Accountability	0.348	2.944	Non-Multicollinearity
Transparency	0.941	1.063	Non-Multicollinearity

Source: Primary Data, 2022 (processed)

Table 5 illustrated that all indicators employed in this research were free from confounding variables that could reduce the validity of the research results. This is based on the Variance Inflating Factor (VIF) value smaller than 5. The Glejser test is a method to determine whether or not heteroscedasticity exists, as depicted in Figure 1.
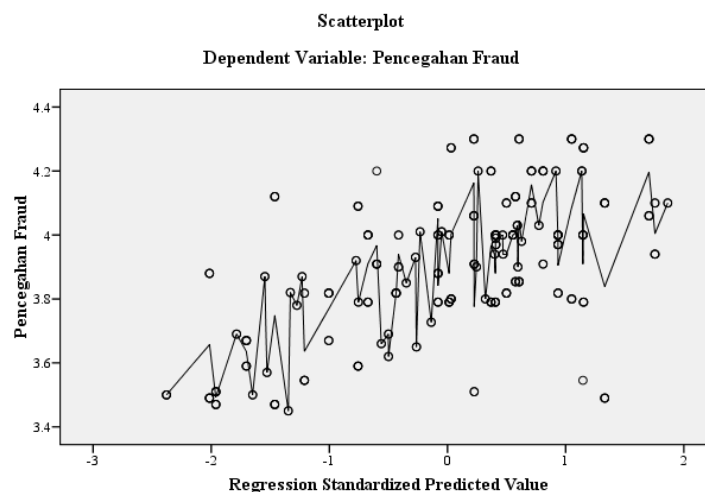

Figure 1. Fraud Prevention Scatterplot

The dots in Figure 1 are scattered above and below the Y-axis value 0. As a result, there is no heteroscedasticity, and the information from this research can be utilized to measure variables (Ghozali, 2016).

The multiple regression model and instrument testing found all variables valid as they have a correlation coefficient above the critical product-moment correlation value of 0.138. This implied that all questionnaire items were declared valid and eligible for more in-depth research. Subsequently, the multiple regression analysis obtained the standardized coefficients, as illustrated in Table 6 below.

Table 6. The Effect of Each Independent Variable on the Dependent Variable

Variable Name	Standardized Coefficients		t_{cont}	t_{table}	Sig
	B	Std. Error			
Constant (a)	2.649	0.106	24.879	1.968	0.000
Internal Control	0.060	0.019	3.237	1.968	0.001
Accounting Information System	0.096	0.032	2.972	1.968	0.003
Accountability	0.092	0.024	3.792	1.968	0.000
Transparency	0.090	0.019	4.606	1.968	0.000

Source: Primary Data, 2022 (processed)

The multiple regression equation is created utilizing the estimation outcomes of statistical computations performed using the SPSS program, as indicated in Table 6 above.

$$Y = 2.649 + 0.060X_1 + 0.096X_2 + 0.092X_3 + 0.090X_4 + e \quad ....(1)$$

The constant is 2.649. This meant that if the internal control (X_1), accounting information systems (X_2), accountability (X_3), and transparency (X_4) are considered constant, the amount of fraud prevention in the BOS funds management at public high schools in Aceh is 2.649 on the Likert scale unit. This indicated that fraud prevention at public high schools in Aceh was relatively low, assuming the variables of internal control, accounting information systems, accountability, and transparency did not change or were constant.

The internal control regression coefficient (X_1) is 0.060. This denoted that every 100% change of internal control would relatively increase the prevention of fraud at high schools in Aceh by 6.0%. Thus, better internal controls would prevent future fraud in the BOS funds management.

The regression coefficient of the accounting information system (X_2) is 0.096. This meant that for every 100% change (improvement because of the positive sign), every improvement in the accounting information system would increase fraud prevention in the BOS funds management at public high schools in Aceh by 9.6%. Therefore, improving the accounting information system would enhance fraud prevention in managing BOS funds at public high schools in Aceh.

The accountability regression coefficient (X_3) is 0.092. It signified that every 100% change (improvement because of the positive sign) and every increase in accountability would improve fraud prevention in the BOS funds management at public high schools in Aceh by 9.2%. Hence, improving accountability would increase fraud prevention in BOS funds management at public high schools in Aceh.

Further, the transparency regression coefficient (X_4) is 0.090, which meant that for every 100% change (improvement due to the positive sign), an improvement in transparency would comparatively result in a 9.0% reduction in fraud prevention when BOS funds are managed at public high schools in Aceh. As a result, public high schools in Aceh performed an improvement in fraud prevention as the BOS funds were managed more transparently.

Based on the analysis results, among the four variables, the accounting information system has a dominant influence on fraud prevention at public high schools in Aceh, with a regression coefficient of 0.096. On the other hand, the internal control variable has a relatively smaller influence on fraud prevention at public high schools in Aceh, with a regression coefficient of 0.060.

The hypothesis test regarding the influence of employee perceptions towards internal control, accounting information systems, accountability, and transparency concerning fraud prevention in managing BOS funds at public high schools in Aceh is explained in Table 7.

Table 7. Analysis of Variance (ANOVA)

Model	Sum of Squares	Df	Mean Squares	F_{count}	F_{table}	Sig
Regression	5.570	4	1.392	45.503	2.402	0.000
Remainder	8.905	291	0.031			
Total	14.475	295				

Source: Primary Data, 2022 (processed)

The results of the simultaneous tests provide an F-value of 45.503, whereas the F-table at the significance level of 5% is 2.402. This demonstrated that, with a probability level of 0.000, the F-count was bigger than the F-table. As a result, the null hypothesis was disproved, and the alternative hypothesis was accepted. This suggests that accountability (X_3), transparency (X_4), and internal control (X_1) have a considerable impact on fraud prevention in the handling of BOS funding at public high schools in Aceh.

The following t-test findings may be used to determine the factors that partially (for each variable) impact fraud prevention in managing BOS funding at public high schools in Aceh. Table 6 provided the t-value for each variable with a significance level of 5%.

The investigation findings on the internal control variable (X_1) obtained a t-count value of 3.237 and a t-table value of 1.968. This result showed that t-count > t-table with a probability far below $\alpha = 5\%$ and a significance level of 0.001. Accordingly, statistical analysis revealed that partially internal control factors greatly affect fraud prevention in administering BOS funds at public high schools in Aceh.

Moreover, the results on the accounting information system variable (X_2) obtained a t-count value of 2.972 and a t-table value of 1.968. This result revealed that t-count > t-table with a significance level of 0.003 or a probability below $\alpha = 5\%$. Accordingly, these statistical results demonstrated that the accounting information system factors substantially impacted the management of BOS funds at public high schools in Aceh in preventing fraud, but only to a limited extent.

Further, the findings on the accountability variable (X_3) obtained a t-count value of 3.792 and a t-table value of 1.968. This result indicated that t-count > t-table with a significance level of 0,000 or a probability below $\alpha = 5\%$. Thus, the statistical result implied that the accountability variable partially significantly influenced fraud prevention in managing BOS funds at public senior high schools in Aceh.

Last, the results on the transparency variable (X_4) obtained a t-count value of 4.606 and a t-table value of 1.968. This finding showed that t-count > t-table with a significance level of 0.000 or a probability below $\alpha = 5\%$. Therefore, the transparency variable greatly impacted the management of BOS funds at public senior high schools in Aceh in preventing fraud to some extent.

DISCUSSION

Internal control influenced fraud prevention at public high schools in Aceh. The results of this research were consistent with the research conducted by Joseph, Albert and Byaruhanga (2015), which stated the effect of internal control on fraud detection and prevention in district treasuries of Kakamega County, Kakamega. The results of this research were also consistent with the research conducted by Usman, Taufik and Rasuli (2015), which reported that internal controls impacted fraud prevention.

The implications of this research indicated that the accounting information system implemented by the BOS fund manager influenced fraud prevention at public high schools in Aceh. The results of this research were consistent with the research conducted by Mardiana and Setiyowati (2021), explaining that the clarity of budget targets and the internal control system affected performance accountability in Malang City OPD.

Furthermore, accountability in managing BOS funds impacted preventing fraud at public high schools in Aceh. The results of this research were consistent with the research conducted by Murdayanti and Puruwita (2017). The research revealed that the implementation of transparency has been carried out by using budget documentation and the ease of accessing information via the website but has not been standardized in preparing financial reports. The accountability of Islamic boarding schools explained that their financial reports were presented periodically by their owners.

Transparency regarding any information or activities carried out by BOS fund managers at public high schools in Aceh also contributed to fraud prevention at public high schools in Aceh. This result was consistent with a study conducted by Sari, Abdullah and Basri (2017). The research reported that transparency would have an impact on increasing the effectiveness of financial management in high schools and other equivalent schools in Banda Aceh City. The research results also showed that the characteristics of financial managers partially influenced the effectiveness of financial management in high schools in Banda Aceh City. The findings also revealed that transparency partially influenced the effectiveness of financial management in senior high schools and similar schools in Banda Aceh City.

In conclusion, all variables studied in this research–internal control, accounting information systems, accountability, and transparency–affected fraud prevention at public high schools in Aceh. This finding indicated that all those variables significantly influenced fraud prevention in the BOS funds management at public high schools in Aceh. Schools with a good internal control system can separate functional responsibilities, have good authorization systems and record procedures, and have adequate resources. The internal control system is not a system intended to avoid all possible errors or irregularities that occurred. The accounting information system applied to senior high schools combined the management of BOS funds with funds from other sources. Based on the transparency principle applied at public high schools in Aceh, the BOS fund manager made plans for the BOS program consisting of two main activities: identifying school needs and preparing an Activity Budget Plan and School Budget (RKAS). The school principal and the school BOS management team carried out those activities. Through the accountability of the financial reports in using BOS funds for supporting teaching and learning activities and other school activities, transparency in the planning of using the BOS funds is also important to prevent fraud in the future. Therefore, accountability and transparency would help further improve the management of BOS funds at public high schools in Aceh.

CONCLUSIONS

The research provided empirical evidence regarding factors influencing fraud in the BOS funds management at high schools in Aceh. 296 samples were selected using the proportional sampling technique. The analytical model used in this research met the requirements as the multiple regression model and instrument testing declared all variables were valid. The estimation results revealed that internal control, accounting information systems, accountability, and transparency simultaneously influenced fraud prevention in the BOS funds management at public high schools in Aceh. The limitation of this research suggested the need for improvement in the implementation of internal control in the BOS funds management since the internal control has the smallest linear regression coefficient value compared to other variables. In addition to internal control, transparency in preparing and using budgets originating from BOS funds should be further improved. Thus, the public and students would be aware of the allocation of BOS funds in each school. It is recommended that managers of BOS funds planned on using the funds to further improve internal and external monitoring by referring to the technical manual for BOS funds to spend them properly. The parties involved in managing BOS funds at public high schools in Aceh should also always carry out and understand the duties of each manager. As a result, the BOS funds could be properly managed based on the principles of accountability and transparency.

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