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GOOD GOVERNANCE AND RISK MANAGEMENT AS DRIVERS OF PERFORMANCE ACCOUNTABILITY SYSTEMS: IMPLICATIONS FOR BUDGET FRAUD PREVENTION

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Abstract
This study aims to analyze the impact of implementing Good Governance and Risk Management on the prevention of fraud in budget realization, as well as to examine the role of the Government Agency Performance Accountability System (SAKIP) as a mediating variable within the Prosecutor's Office work units in South Kalimantan Province. The study employs a quantitative approach using a survey method. Data were collected via questionnaires distributed to employees involved in budget management, execution, and oversight. Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The results indicate that Good Governance does not have a significant effect on the prevention of budget realization fraud. Similarly, Risk Management does not have a significant direct effect on fraud prevention. These findings suggest that the implementation of governance and risk management when primarily administrative in nature has not yet been effective in curbing potential fraud without the support of an integrated control system. However, both Good Governance and Risk Management were found to have positive and significant effects on SAKIP. Furthermore, SAKIP was proven to have a positive and significant impact on fraud prevention. Mediation analysis results demonstrate that SAKIP fully mediates the relationship between Good Governance and fraud prevention, as well as the relationship between Risk Management and fraud prevention. Thus, SAKIP serves as a key mechanism linking the implementation of governance and risk management to the effectiveness of preventing budget realization fraud. The study implies that strengthening SAKIP, integrating risk management into organizational processes, and consistently implementing Good Governance are essential to enhancing accountability and preventing fraud in public sector budget management.

Keywords: Good Governance, Risk Management, SAKIP, Fraud, Budget

1. Introduction

The effective implementation of public financial management is viewed as one of the important pillars in realizing a transparent, accountable government that is free from budgetary deviations. The concept of good governance represents a set of principles that include transparency, accountability, responsibility, independence, and openness to stakeholders, which together create an organizational environment with minimal potential for fraud (Aisyah et al., 2024). The implementation of good governance in the public sector is believed to be able to reduce the level of budget deviations through the strengthening of internal control systems and the openness of financial information (Ismaini, 2026). Pratiwi and Rely (2024) state that the implementation of good corporate governance significantly contributes to efforts to prevent fraud through the enhancement

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of transparency quality, accountability, and the strengthening of organizational control mechanisms.

The practice of good governance cannot operate optimally without the support of an adequate internal control system and the implementation of structured risk management (Apriliyani & Kholis, 2023). Risk management can be defined as a systematic and structured approach to identifying, assessing, and managing various uncertainties or threats that may affect the achievement of organizational goals (Qintharah, 2019). According to Qintharah (2019), the goal of risk management is to enhance effectiveness and efficiency by identifying, evaluating, and controlling risks in all business operations. Risk management serves as a framework that enables organizations to identify, analyze, and respond to various potential risks that can hinder the achievement of objectives, including budget deviations and fraudulent actions.

The integration of risk management into the budgeting planning and execution process enhances the organization's ability to detect threats early on. Sulistiyo and Yanti (2021) found that the implementation of risk management has a significant contribution in preventing fraud because it helps organizations mitigate operational and strategic risks while strengthening other internal control functions (Hidayah et al., 2025).

Based on the results of an interview with one of the planning department employees at the South Kalimantan High Prosecutor's Office, it was found that budget management is currently using a more transparent system. However, there is still a need to strengthen the application of good governance principles so that every stage of planning to budget realization can be monitored optimally (Rosayda et al., 2023). Additionally, a staff member in the finance department stated that in the implementation of operational activities, various administrative and operational risks often arise, such as delays in reporting or discrepancies in accountability documents. Therefore, the implementation of risk management is considered important to identify potential issues from the outset.

Fraud occurs due to the presence of three elements: Pressure, which is the financial or non-financial motivation to commit fraud; Opportunity, which is a gap in the control system that allows fraud to be carried out; and Rationalization, which is the justification for the fraudulent act (Santoso & Rustandi, 2024). Prevention efforts with the implementation of Good Governance and Risk Management are specifically designed to mitigate the elements of "opportunity" and "rationalization" by strengthening internal controls and creating a culture of integrity (Kurniawan, 2023).

Employees involved in the preparation of performance reports stated that the Government Agency Performance Accountability System (SAKIP) has become a guideline in measuring the performance achievements of each work unit. This system helps the organization evaluate the effectiveness of budget usage and the achievement of performance targets (Mukaromah & Priyono, 2021). Based on an interview with one of the administrative staff, the budget realization phase is considered a stage that requires strict supervision. This is because at this stage there are various activities such as procurement of goods and services as well as activity accountability that have the potential to cause administrative errors or deviations if not properly supervised. The organization's leadership has the primary responsibility to create a disciplined control environment, assess risks periodically, and integrate risk management into the strategic decision-making process (Damayanti & Primastiwi, 2021). Another employee stated that internal supervision by management and internal supervisory apparatus plays a significant role in ensuring that budget usage complies with regulations. With strong oversight, the potential for fraud or budget misuse can be minimized. In an interview with

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one of the structural officials, it was mentioned that efforts to build a culture of integrity in the budget localization environment continue to be strengthened.

The urgency of this research is driven by several critical factors. First, the effective implementation of public financial management is one of the important pillars in realizing a transparent, accountable government that is free from budgetary deviations, yet empirical evidence on how good governance and risk management jointly influence performance accountability systems and fraud prevention remains limited. Second, the integration of risk management into the budgeting planning and execution process enhances the organization's ability to detect threats early on, yet studies examining the simultaneous effect of good governance and risk management on fraud prevention remain scarce. Third, fraud occurs due to the presence of pressure, opportunity, and rationalization, and prevention efforts specifically designed to mitigate the elements of opportunity and rationalization through good governance and risk management require further empirical investigation. Fourth, the South Kalimantan High Prosecutor's Office represents a unique context characterized by a more transparent budget management system, yet there is still a need to strengthen the application of good governance principles. Fifth, most previous studies still separate these variables or only combine two of them, thus not providing a comprehensive picture of the functional relationships and interconnections among these governance elements.

Previous research has shown significant but fragmented findings regarding the determinants of fraud prevention. Studies have demonstrated that the implementation of good governance significantly contributes to efforts to prevent fraud through the enhancement of transparency quality, accountability, and the strengthening of organizational control mechanisms (Pratiwi & Rely, 2024). Research has shown that the implementation of risk management has a significant contribution in preventing fraud because it helps organizations mitigate operational and strategic risks while strengthening other internal control functions (Sulistiyo & Yanti, 2021). Research has also shown that the Government Agency Performance Accountability System (SAKIP) has become a guideline in measuring the performance achievements of each work unit, helping the organization evaluate the effectiveness of budget usage and the achievement of performance targets (Mukaromah & Priyono, 2021). However, most previous studies still separate these variables or only combine two of them, thus not providing a comprehensive picture of the functional relationships and interconnections among these governance elements (Pangaribuan, 2020).

The research gap in this study lies in the limited understanding of how good governance and risk management jointly influence performance accountability systems and their implications for fraud prevention in budget realization. While individual studies have examined the relationship between good governance and fraud prevention, as well as between risk management and strengthening internal controls, there is still a research gap that examines these three variables simultaneously in one conceptual model, particularly in the context of fraud prevention in budget realization within government environments (Pangaribuan, 2020). Additionally, most previous studies still separate these variables or only combine two of them, thus not providing a comprehensive picture of the functional relationships and interconnections among these governance elements. Furthermore, empirical evidence on the determinants of fraud prevention in budget realization within the South Kalimantan High Prosecutor's Office remains limited, particularly in the context of increasing demands for transparency and accountability.

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The novelty of this research lies in several aspects. First, this study focuses on the South Kalimantan High Prosecutor's Office, representing a unique context characterized by a more transparent budget management system and ongoing efforts to strengthen the application of good governance principles. Second, this study develops an integrative model that simultaneously examines the influence of good governance and risk management on performance accountability systems and their implications for fraud prevention in budget realization, providing a more comprehensive understanding of the determinants of fraud prevention in the public sector. Third, this study contributes to the limited empirical evidence on fraud prevention in budget realization, providing insights into how good governance and risk management collectively influence performance accountability systems and fraud prevention. Fourth, this study extends the application of fraud triangle theory and good governance theory to the context of public financial management in Indonesia, validating theoretical predictions in an under-researched institutional context. Fifth, this study provides actionable insights for government institutions in designing effective strategies to strengthen good governance, risk management, and performance accountability systems to prevent budget fraud.

The purpose of this study is to analyze the influence of the implementation of good governance and risk management on the performance accountability system and its implications for fraud prevention in budget realization at the South Kalimantan High Prosecutor's Office. The choice of this goal was driven by the limited understanding of how good governance and risk management collectively influence performance accountability systems and fraud prevention and the need for empirical evidence that can inform government institutions in designing effective strategies to prevent budget fraud. With a comprehensive examination of these factors, this study aims to provide a deeper understanding of whether fraud prevention in budget realization is primarily driven by good governance, risk management, or the performance accountability system.

The contribution of this research is multifaceted. From a theoretical perspective, this research contributes to the enrichment of literature on public financial management and fraud prevention by proposing and testing an integrative model that links good governance and risk management with performance accountability systems and fraud prevention, extending the application of fraud triangle theory and good governance theory to the context of public financial management in Indonesia. The findings contribute to the understanding of how good governance and risk management influence performance accountability systems and fraud prevention, providing a more nuanced theoretical framework for analyzing fraud prevention in the public sector. From a practical perspective, this study provides actionable insights for government institutions, policymakers, and internal supervisory apparatus in designing effective strategies to strengthen good governance, risk management, and performance accountability systems to prevent budget fraud. For government institutions, the findings provide guidance on which governance and risk management elements should be prioritized in enhancing performance accountability and preventing fraud. For policymakers, the results offer insights into the importance of good governance and risk management in strengthening public financial management and preventing budget deviations. For internal supervisory apparatus, this study provides empirical evidence on the role of internal supervision in ensuring that budget usage complies with regulations. For academics, this study contributes to the growing body of literature on public financial management and fraud prevention, providing a foundation for future research on good governance, risk management, and fraud prevention in the public sector.

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2. Theoretical Background

2.1 Fraud Triangle Theory

Fraud Triangle Theory was first introduced by Cressey (1953), who explained that fraud occurs due to the presence of three interconnected elements: pressure, opportunity, and rationalization. Pressure refers to the financial or non-financial motivation that drives individuals to commit fraud. Opportunity refers to a gap in the control system that allows fraud to be carried out without being detected. Rationalization refers to the justification or reasoning used by individuals to legitimize their fraudulent actions (Santoso & Rustandi, 2024). In the context of this study, Fraud Triangle Theory serves as the foundation for understanding how good governance and risk management can mitigate the elements of opportunity and rationalization by strengthening internal controls and creating a culture of integrity (Kurniawan, 2023). When organizations implement good governance principles transparency, accountability, responsibility, independence, and openness to stakeholders the opportunity for fraud is reduced because control systems become more effective and financial information becomes more transparent. Similarly, when organizations implement structured risk management, the rationalization for fraud is weakened because potential risks are identified and mitigated early on, thereby reducing the justification for fraudulent actions. This framework is based on the Fraud Triangle Theory, which emphasizes that fraud arises due to pressure, opportunity, and rationalization; these factors are believed to be minimized through the implementation of good governance and systematic risk control (Santoso & Rustandi, 2024).

2.2 Good Governance

Good Governance explains that the effective implementation of public financial management requires a set of principles that include transparency, accountability, responsibility, independence, and openness to stakeholders (Aisyah et al., 2024). These principles together create an organizational environment with minimal potential for fraud. The implementation of good governance in the public sector is believed to be able to reduce the level of budget deviations through the strengthening of internal control systems and the openness of financial information (Ismaini, 2026). Pratiwi and Rely (2024) state that the implementation of good corporate governance significantly contributes to efforts to prevent fraud through the enhancement of transparency quality, accountability, and the strengthening of organizational control mechanisms. In this study, Good Governance Theory serves as the foundation for understanding how the implementation of good governance principles can influence the performance accountability system and prevent fraud in budget realization. Theoretically, the principles of transparency and accountability in Good Governance are expected to mitigate information asymmetry between the principal and agent according to agency theory (Lestari & Husaini, 2024). However, the effectiveness of Good Governance in preventing fraud highly depends on the quality of implementation, a transparent organizational culture, and adequate support from the internal control system.

2.3 Risk Management

Risk Management explains that risk management is a systematic and structured approach to identifying, assessing, and managing various uncertainties or threats that may affect the achievement of organizational goals (Qintharah, 2019). According to Qintharah (2019), the goal of risk management is to enhance effectiveness and efficiency by identifying, evaluating, and controlling risks in all business operations. Risk management

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serves as a framework that enables organizations to identify, analyze, and respond to various potential risks that can hinder the achievement of objectives, including budget deviations and fraudulent actions. The integration of risk management into the budgeting planning and execution process enhances the organization's ability to detect threats early on. Sulistiyo and Yanti (2021) found that the implementation of risk management has a significant contribution in preventing fraud because it helps organizations mitigate operational and strategic risks while strengthening other internal control functions (Hidayah et al., 2025). In this study, Risk Management Theory serves as the foundation for understanding how the implementation of structured risk management can influence the performance accountability system and prevent fraud in budget realization. Conceptually, risk management is designed to detect and manage various potential risks, including fraud, from the planning stage to budget execution (Welly et al., 2024).

2.4 Performance Accountability System

Performance Accountability System refers to the Government Agency Performance Accountability System (SAKIP), which has become a guideline in measuring the performance achievements of each work unit (Mukaromah & Priyono, 2021). This system helps the organization evaluate the effectiveness of budget usage and the achievement of performance targets. The performance accountability system encompasses the processes, tools, and techniques used by government agencies to measure, evaluate, and report their performance in achieving organizational objectives. In this study, SAKIP is positioned as a mediating variable or bridge that reflects the organization's transparent and responsible behavior in achieving performance targets. When this performance accountability system functions well, an ethical organizational culture will strengthen, thereby significantly reducing the opportunities and rationalizations for committing fraud. SAKIP functions as the main channel that transforms the normative and abstract concepts of Good Governance into practical procedures that are effective in preventing fraud (Maulana et al., 2025). Through an organized and measurable reporting system, SAKIP enables the creation of control mechanisms that ensure every budget expenditure can be transparently accounted for. This creates a more orderly and open work environment, thereby narrowing the space for deviations or opportunistic behavior in budget realization.

2.5 Budget Fraud Prevention

Budget fraud prevention refers to the efforts and mechanisms designed to prevent, detect, and mitigate fraudulent activities in budget planning, execution, and reporting. Fraud occurs due to the presence of three elements: pressure, opportunity, and rationalization (Santoso & Rustandi, 2024). Prevention efforts with the implementation of Good Governance and Risk Management are specifically designed to mitigate the elements of "opportunity" and "rationalization" by strengthening internal controls and creating a culture of integrity (Kurniawan, 2023). In the context of budget realization, fraud prevention encompasses the processes, tools, and techniques used by government agencies to ensure that budget usage complies with regulations, that financial information is transparent and accountable, and that potential deviations are detected and mitigated early on. In this study, budget fraud prevention is positioned as the dependent variable, measured using indicators that reflect the effectiveness of internal control, transparency, accountability, and supervision in budget realization.

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2.6 Hypothesis Development

2.6.1 Good Governance Affects Budget Fraud Prevention

Good governance represents a set of principles that include transparency, accountability, responsibility, independence, and openness to stakeholders, which together create an organizational environment with minimal potential for fraud (Aisyah et al., 2024). The implementation of good governance in the public sector is believed to be able to reduce the level of budget deviations through the strengthening of internal control systems and the openness of financial information (Ismaini, 2026). Pratiwi and Rely (2024) state that the implementation of good corporate governance significantly contributes to efforts to prevent fraud through the enhancement of transparency quality, accountability, and the strengthening of organizational control mechanisms. Based on the theoretical explanation and empirical findings, the following hypothesis is proposed: *H1: Good governance has a positive and significant effect on budget fraud prevention.*

2.6.2 Risk Management Affects Budget Fraud Prevention

Risk management is a systematic and structured approach to identifying, assessing, and managing various uncertainties or threats that may affect the achievement of organizational goals (Qintharah, 2019). According to Qintharah (2019), the goal of risk management is to enhance effectiveness and efficiency by identifying, evaluating, and controlling risks in all business operations. The integration of risk management into the budgeting planning and execution process enhances the organization's ability to detect threats early on. Sulistiyo and Yanti (2021) found that the implementation of risk management has a significant contribution in preventing fraud because it helps organizations mitigate operational and strategic risks while strengthening other internal control functions (Hidayah et al., 2025). Based on the theoretical explanation and empirical findings, the following hypothesis is proposed: *H2: Risk management has a positive and significant effect on budget fraud prevention.*

2.6.3 Good Governance Affects Budget Fraud Prevention through Performance Accountability System

Good governance represents a set of principles that include transparency, accountability, responsibility, independence, and openness to stakeholders, which together create an organizational environment with minimal potential for fraud (Aisyah et al., 2024). The implementation of good governance in the public sector is believed to be able to reduce the level of budget deviations through the strengthening of internal control systems and the openness of financial information (Ismaini, 2026). The performance accountability system serves as a mechanism that links good governance to fraud prevention by ensuring that budget usage is measured, evaluated, and reported in accordance with applicable regulations (Mukaromah & Priyono, 2021). SAKIP functions as the main channel that transforms the normative and abstract concepts of Good Governance into practical procedures that are effective in preventing fraud. Based on the theoretical explanation and empirical findings, the following hypothesis is proposed: *H3: Good governance has a positive and significant effect on budget fraud prevention through the performance accountability system.*

2.6.4 Risk Management Affects Budget Fraud Prevention through Performance Accountability System

Risk management is a systematic and structured approach to identifying, assessing, and managing various uncertainties or threats that may affect the achievement of

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organizational goals (Qintharah, 2019). The integration of risk management into the budgeting planning and execution process enhances the organization's ability to detect threats early on. Sulistiyo and Yanti (2021) found that the implementation of risk management has a significant contribution in preventing fraud because it helps organizations mitigate operational and strategic risks while strengthening other internal control functions (Hidayah et al., 2025). The performance accountability system serves as a mechanism that links risk management to fraud prevention by ensuring that potential risks are identified, assessed, and mitigated in accordance with organizational objectives. SAKIP functions as an instrument that optimizes risk management operations by integrating the processes of planning, implementation, reporting, and performance evaluation transparently (Maulana et al., 2025). Based on the theoretical explanation and empirical findings, the following hypothesis is proposed: *H4: Risk management has a positive and significant effect on budget fraud prevention through the performance accountability system.*

2.7 Conceptual Framework

The conceptual framework in this study is designed to explain the causal relationship between variables and to describe the interaction of the role of mediation variables. The theoretical relationship between the independent variables, namely Good Governance and Risk Management, and the dependent variable, namely fraud prevention in budget realization, both directly and through SAKIP as an intervening variable. This framework is based on the Fraud Triangle Theory, which emphasizes that fraud arises due to pressure, opportunity, and rationalization; these factors are believed to be minimized through the implementation of good governance and systematic risk control. In this research model, SAKIP is positioned as a mediating variable or bridge that reflects the organization's transparent and responsible behavior in achieving performance targets. When this performance accountability system functions well, an ethical organizational culture will strengthen, thereby significantly reducing the opportunities and rationalizations for committing fraud. Overall, this conceptual framework illustrates a cause-and-effect pattern where the implementation of strong governance and risk management will strengthen the accountability system, ultimately contributing to the achievement of optimal fraud prevention in budget management.

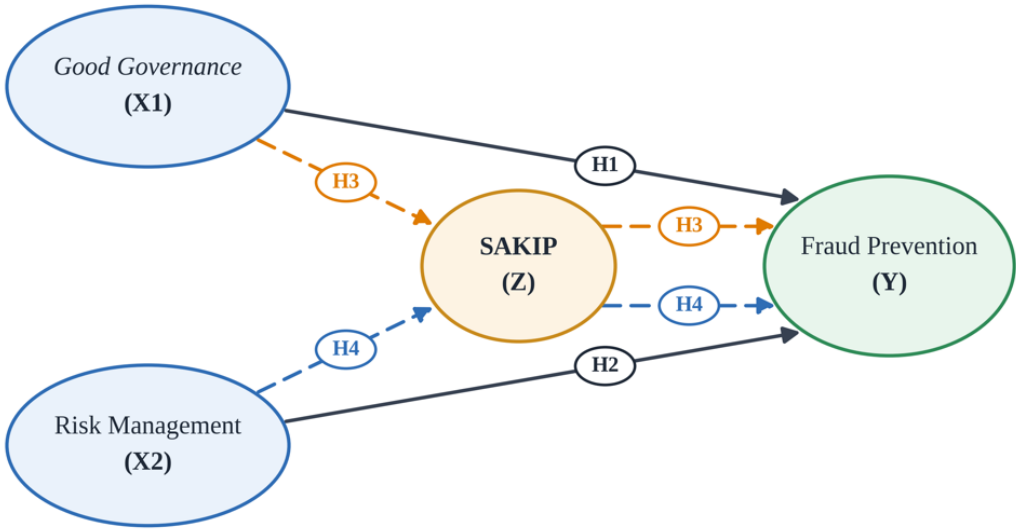

Figure 1. Conceptual Framework

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3. Methods

3.1 Research Design

This study employs a quantitative approach with a causal associative survey method to examine the relationships between variables. The quantitative approach is considered appropriate because the study aims to empirically test the proposed hypotheses using statistical analysis of numerical data derived from questionnaire responses. The causal associative research design enables the examination of causal relationships between independent variables (Good Governance and Risk Management), mediating variable (Government Agency Performance Accountability System/SAKIP), and dependent variable (Budget Fraud Prevention). The type of data used is primary data obtained through the distribution of questionnaires, supported by semi-structured interviews and documentation studies of performance reports and budget realization.

3.2 Population and Sample

The research was conducted at the High Prosecutor's Office of South Kalimantan and 13 District Prosecutor's Offices in the South Kalimantan region. The population in this study consists of officials and staff who possess competence and direct involvement in budget management. The sample selection was based on criteria relevant to the research objectives, including officials and staff who have direct competence in budget management and accountability. Based on these criteria, 196 respondents were obtained as the research sample, spread across the High Prosecutor's Office of South Kalimantan and 13 District Prosecutor's Offices in the South Kalimantan region. The distribution of respondents is relatively even across each work unit, ranging from 13 to 15 people per agency. Based on their positions, the respondents were predominantly the Expenditure Treasurers (16 people), followed by the Head of PAPBB, Head of Pidum, and Technical Financial Management Staff (each with 15 people). This indicates that the data was collected from officials/staff who have direct competence in budget management and accountability.

Table 1. Respondent Distribution

Description	Total
High Prosecutor's Office of South Kalimantan and 13 District Prosecutor's Offices	14 agencies
Total respondents	196
Respondents per agency	13–15 people
Expenditure Treasurers	16 people
Head of PAPBB	15 people
Head of Pidum	15 people
Technical Financial Management Staff	15 people

Source: Data processed by the author (2026)

3.3 Data Collection Techniques

This study uses primary data obtained through the distribution of questionnaires, supported by semi-structured interviews and documentation studies. The questionnaire was developed based on the operational definitions of the research variables derived from previous studies and relevant regulations. The data collection procedure involved several sequential steps: (1) questionnaire development based on operational definitions of research variables and adaptation of validated measurement scales from previous studies;

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(2) content validity assessment through expert judgment to evaluate the clarity, relevance, and comprehensiveness of questionnaire items; (3) distribution of questionnaires directly to officials and staff at the High Prosecutor's Office of South Kalimantan and 13 District Prosecutor's Offices; (4) collection and compilation of completed questionnaires; (5) data screening and cleaning to identify and remove incomplete or invalid responses; and (6) coding and tabulation of valid data for statistical analysis. All measurement items were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). In addition, semi-structured interviews were conducted with selected respondents to gain deeper insights into the implementation of good governance, risk management, and SAKIP in budget management. Documentation studies were also conducted on performance reports and budget realization to complement and contextualize the primary findings.

3.4 Operational Definition of Variables

This study involved two independent variables, one mediating variable, and one dependent variable. The independent variables were Good Governance (X_1) and Risk Management (X_2), the mediating variable was the Government Agency Performance Accountability System/SAKIP (Z), and the dependent variable was Budget Fraud Prevention (Y).

Table 2. Operational Definition and Measurement of Variables

Variable	Definition	Indicators	Scale	Source
Budget Fraud Prevention (Y)	Efforts and mechanisms designed to prevent, detect, and mitigate fraudulent activities in budget planning, execution, and reporting	Effectiveness of internal control; transparency; accountability; supervision in budget realization	Likert 1–5	Santoso & Rustandi (2024); Kurniawan (2023)
Good Governance (X_1)	A set of principles that include transparency, accountability, responsibility, independence, and openness to stakeholders	Transparency; accountability; responsibility; independence; openness to stakeholders	Likert 1–5	Aisyah et al. (2024); Ismaini (2026)
Risk Management (X_2)	A systematic and structured approach to identifying, assessing, and managing various uncertainties or threats that may affect the achievement of organizational goals	Risk identification; risk assessment; risk control; risk monitoring	Likert 1–5	Qintharah (2019); Sulistiyo & Yanti (2021)

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Variable	Definition	Indicators	Scale	Source
Performance Accountability System (Z)	Government Agency Performance Accountability System (SAKIP) that measures the performance achievements of each work unit	Performance planning; performance measurement; performance reporting; performance evaluation	Likert 1–5	Mukaromah & Priyono (2021); Maulana et al. (2025)

Source: Developed for this research (2026)

3.5 Data Analysis Techniques

Data analysis in this study was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) to test the influence of Good Governance and Risk Management implementation on preventing budget realization fraud, with the Government Agency Performance Accountability System (SAKIP) as the mediating variable. The analysis stages included descriptive statistics, validity and reliability tests, R-squared test, and hypothesis testing through the bootstrap test. Descriptive statistics were employed to describe the characteristics of the research data, including mean, median, and mode values for all variables examined in the study.

Prior to hypothesis testing, the quality of the research instrument was evaluated using validity and reliability tests to ensure that the questionnaire items accurately and consistently measured the intended constructs. The validity test was conducted using outer loading values to assess whether each questionnaire item accurately measures the intended construct, where indicators with loading values above 0.70 were considered valid. Discriminant validity was also assessed by comparing the loading values of each indicator with other constructs. The reliability test was conducted using Cronbach's Alpha, rho_A, and Composite Reliability to assess the internal consistency of the instrument, where values above 0.70 indicated acceptable reliability. Additionally, the Average Variance Extracted (AVE) was used to assess convergent validity, where values above 0.50 indicated adequate convergent validity.

The R-squared (R^2) test was used to evaluate how well the independent factors explain the dependent variable. The R-squared and adjusted R-squared values were assessed against benchmarks of 0.25, 0.50, and 0.75, representing weak, moderate, and strong explanatory power, respectively. Hypothesis testing was conducted using the bootstrap test to examine the direct and mediating effects among variables. The t-statistic and p-value were used to test the hypotheses, where a hypothesis was accepted if the p-value was less than 0.05 or the t-statistic was greater than 1.96.

The research model used in this study was formulated as:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$
$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$
$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \varepsilon$$

Where:
Y = Budget Fraud Prevention
Z = Performance Accountability System (SAKIP)
α = Constant
β_1–β_3 = Regression coefficients
X_1 = Good Governance

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X_2 = Risk Management
ε = Error term
All hypothesis tests were conducted at a significance level of 5% ($p < 0.05$).

4. Results and Discussion

4.1 Results

Table 3. Statistic Descriptive

Indicator	Mean	Median	Modus
Good Governance (X1)			
X1.1	3.87	4	4
X1.2	3.94	4	4
X1.3	3.83	4	4
X1.4	3.69	4	4
X1.5	3.73	4	4
X1.6	3.89	4	4
X1.7	3.59	4	4
X1.8	3.55	4	4
Average	3.76		
Risk Management (X2)			
X2.1	3.66	4	4
X2.2	3.65	4	4
X2.3	3.60	4	4
X2.4	3.58	4	4
X2.5	3.58	4	3
X2.6	3.63	4	4
X2.7	3.75	4	4
X2.8	3.60	4	4
Average	3.63		
SAKIP (Z)			
Z.1	3.77	4	4
Z.2	3.78	4	4
Z.3	3.71	4	4
Z.4	3.68	4	4
Z.5	3.62	4	4
Z.6	3.66	4	4
Z.7	3.64	4	4
Z.8	3.66	4	4
Average	3.69		
Fraud Prevention (Y)			
Y.1	3.69	4	4
Y.2	3.70	4	4
Y.3	3.82	4	4
Y.4	3.65	4	4
Y.5	3.68	4	4
Y.6	3.70	4	4
Y.7	3.73	4	4
Y.8	3.74	4	4

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Indicator	Mean	Median	Modus
Average	3.71		

Source: Data processed by researchers (2026)

The descriptive statistics show that the average Good Governance (X1) score is 3.76, indicating that respondents rated the implementation of good governance principles by the organization highly. More specifically, X1.2 (mean = 3.94) and X1.6 (mean = 3.89) are the indicators with the highest average scores, indicating that several important governance concepts, including accountability, participation, and transparency, have been implemented as effectively as possible. The indicators with the lowest average values are X1.8 (mean = 3.55) and X1.7 (mean = 3.59). However, these metrics are still within a high range, indicating that some areas still need development. The mode data, dominated by the number 4, and the median value, which remains at 4, indicate that the majority of respondents chose "agree." This condition supports the conclusion that the implementation of good governance has been quite effective, while also reflecting a relatively high level of homogeneity in perceptions among the respondents.

The mean Risk Management (X2) score of 3.63 is considered high, indicating that risk management has been successfully implemented within the organization and respondents have provided positive feedback. More specifically, X2.7 (mean = 3.75) is the indicator with the highest average score, indicating that several risk management techniques have been successfully implemented. On the other hand, indicators X2.4 and X2.5 (mean = 3.58) received the lowest average ratings, indicating that several areas still require development, particularly related to implementation and consistency. Interestingly, indicator X2.5 has a mode value of 3, even though a score of 4 dominates the other indicators. This illustrates how respondents' perceptions vary, with some respondents not fully agreeing with the indicator. However, the majority of respondents tend to agree, as the total median score remains at 4.

The average SAKIP (Z) score of 3.69 is classified as high, indicating that respondents have responded well to the implementation of the government agency performance accountability system, which has been operating smoothly. More specifically, Z.2 (mean = 3.78) and Z.1 (mean = 3.77) are the indicators with the highest average scores, indicating that important components of the accountability system, such as reporting and performance planning, have been successfully implemented. On the other hand, indicator Z.5 (mean = 3.62) has the lowest average score, indicating that there is still room for improvement in this area. Additionally, the average score, which is dominated by 4, and the median, which remains at the same value, indicate that most respondents answered "agree." This indicates a fairly high level of perception similarity among respondents regarding the implementation of SAKIP.

The average Fraud Prevention (Y) score of 3.71 is considered high, indicating that the efforts to prevent fraud in budget realization have been quite successful and well-received by the respondents. More specifically, indicator Y.3 (mean = 3.82) shows the highest average value, indicating the successful implementation of many fraud protection strategies. On the other hand, indicator Y.4 (mean = 3.65) has the lowest average value, indicating that fraud prevention tactics can still improve in effectiveness. Additionally, the mode value, which is dominated by 4, and the median, which remains at 4, indicate that the majority of respondents tend to choose "agree." This condition indicates a relatively high level of perception and a good evaluation of the effectiveness of fraud prevention.

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Table 4. Validity Test

	Good Governance	Risk Management	Fraud Prevention	Accountability System
X1.1	0.872	0.071	0.356	0.564
X1.2	0.901	0.035	0.365	0.510
X1.3	0.884	0.109	0.399	0.579
X1.4	0.893	0.109	0.426	0.594
X1.5	0.880	0.054	0.311	0.499
X1.6	0.879	0.001	0.380	0.495
X1.7	0.883	0.014	0.389	0.537
X1.8	0.900	0.053	0.413	0.545
X2.1	0.043	0.867	0.336	0.460
X2.2	0.107	0.869	0.391	0.550
X2.3	0.035	0.898	0.325	0.523
X2.4	0.028	0.869	0.283	0.468
X2.5	0.070	0.891	0.354	0.530
X2.6	0.072	0.893	0.372	0.524
X2.7	0.029	0.863	0.276	0.454
X2.8	0.055	0.877	0.338	0.498
Y.1	0.346	0.231	0.759	0.505
Y.2	0.335	0.323	0.810	0.523
Y.3	0.347	0.241	0.771	0.511
Y.4	0.299	0.339	0.782	0.507
Y.5	0.344	0.366	0.760	0.541
Y.6	0.288	0.238	0.766	0.477
Y.7	0.333	0.286	0.738	0.529
Y.8	0.356	0.329	0.778	0.541
Z.1	0.519	0.472	0.536	0.826
Z.2	0.529	0.512	0.595	0.873
Z.3	0.534	0.480	0.582	0.859
Z.4	0.510	0.500	0.563	0.848
Z.5	0.552	0.453	0.565	0.839
Z.6	0.555	0.468	0.569	0.865
Z.7	0.511	0.527	0.562	0.856
Z.8	0.479	0.514	0.623	0.876

Source: Data processed by researchers (2026)

Table 4 shows that all indicators for each variable in this study have met the necessary requirements, according to the findings of the validity test conducted using outer loading values. Indicators X1.1 to X1.8 show loading values for the Good Governance variable (X1) between 0.872 and 0.901. This range indicates that the indicators and the constructs they reflect have a very strong relationship. In addition, each signal is considered authentic because it exceeds the minimum criterion of 0.70. The discriminant validity of this variable is further strengthened by its loading value, which is higher compared to other constructs. The loading values for indicators X2.1 to X2.8 for the Risk Management variable (X2) range from 0.863 to 0.898. These findings indicate that each indicator significantly contributes to the description of the Risk Management construct and validates that convergent validity has been met. Indicators Y.1 to Y.8 for the Fraud

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Prevention variable (Y) show loading values between 0.738 and 0.810. All indicators are still considered valid because their values are above 0.70, although some values are close to the threshold. Indicators Z.1 to Z.8 have loading values between 0.826 and 0.876 for the Accountability System variable (Z). These numbers indicate that each indicator has a high level of validity. Overall, it can be said that each indicator in the variables for Good Governance, Risk Management, Fraud Prevention, and Accountability System has met the requirements for convergent and discriminant validity.

Table 5. Reliability Test

	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Good Governance (X1)	0.961	0.963	0.967	0.786
Risk Management (X2)	0.958	0.960	0.964	0.772
Fraud Prevention (Y)	0.902	0.902	0.921	0.594
Accountability System (Z)	0.948	0.948	0.956	0.732

Source: Data processed by researchers (2026)

Table 5 shows that all variables in the study have a very high level of reliability. The values of Cronbach's Alpha, rho_A, and Composite Reliability, which usually exceed the minimum criterion of 0.70, reflect this. A Cronbach's Alpha value of 0.961, rho_A of 0.963, and Composite Reliability of 0.967 were found for the Good Governance variable (X1). These figures indicate that the indicators used to measure the construct have very good internal consistency. Additionally, the Average Variance Extracted (AVE) score of 0.786 indicates that the capacity of this variable to explain the variance of the indicators is also quite strong, reaching the minimum threshold of 0.50. The Risk Management variable (X2) has a Composite Reliability of 0.964, rho_A of 0.960, and a Cronbach's Alpha value of 0.958. These findings indicate that there is a very high level of consistency among these indicators. In addition, the construct meets the criteria for convergent validity and reliability because the AVE value of 0.772 indicates that the construct can explain more than 50% of the indicator variance. The Composite Reliability, rho_A, and Cronbach's Alpha values for the Fraud Prevention variable (Y) are 0.921, 0.902, and 0.902, respectively. The level of reliability is still considered strong, although slightly lower than the other variables. The indicators in this variable are considered consistent and adequately represent the concept because the AVE value of 0.594 also meets the specified criteria. On the other hand, the variable of the Government Agency Performance Accountability System (Z) shows a very high level of reliability with a Composite Reliability value of 0.956, a rho_A value of 0.948, and a Cronbach's Alpha value of 0.948. Strong convergent validity is also established by an AVE value of 0.732, which indicates that the construct can adequately explain most of the variance of the indicators.

Table 6. R-squared Test

	R Square	R Square Adjusted
Fraud Prevention (Y)	0.452	0.444
Accountability System (Z)	0.661	0.658

Source: Data processed by researchers (2026)

Table 6 shows that in the research model, the R-squared (R^2) test is used to evaluate how well the independent factors explain the dependent variable. The R-squared and adjusted R-squared values for the Fraud Prevention variable (Y) are 0.452 and 0.444,

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respectively. These findings indicate that the independent variables in the model explain approximately 45.2% of the variation in Fraud Prevention, with other factors outside the scope of the study influencing the remaining 54.8%. The explanatory power of the model is considered sufficient because these values are deemed moderate. Furthermore, the variable of the Government Agency Performance Accountability System (Z) has an adjusted R-squared value of 0.658 and an R-squared value of 0.661. These results indicate that the independent variables in the model explain 66.1% of the variation in the Accountability System variable, with other unconsidered variables affecting the remaining 33.9%. This figure, which is considered strong, indicates that the model has a strong capacity to explain the dependent variable.

Table 7. Bootstrap Test Results

	Standard Deviation	T Statistics	P Values
Good Governance → Fraud Prevention (Y)	0.072	0.506	0.613
Good Governance → SAKIP (Z)	0.035	16.622	0.000
Risk Management (X2) → Fraud Prevention (Y)	0.072	0.173	0.863
Risk Management (X2) → SAKIP (Z)	0.042	12.737	0.000
SAKIP (Z) → Fraud Prevention (Y)	0.084	7.653	0.000

Source: Data processed by researchers (2026)

Table 7 presents the bootstrap test results. The direct effect of Good Governance on Fraud Prevention is not significant (T = 0.506; p = 0.613). The direct effect of Risk Management on Fraud Prevention is also not significant (T = 0.173; p = 0.863). However, Good Governance has a significant effect on SAKIP (T = 16.622; p = 0.000), Risk Management has a significant effect on SAKIP (T = 12.737; p = 0.000), and SAKIP has a significant effect on Fraud Prevention (T = 7.653; p = 0.000).

4.2 Discussion

4.2.1 The Influence of Good Governance on Preventing Budget Realization Fraud

Based on the results of the first hypothesis test (H1), the implementation of Good Governance has been proven to have no significant direct effect on preventing budget realization fraud. This is indicated by a T-statistic value of 0.506 and a P-value of 0.613, which do not meet the significance criteria. Thus, the hypothesis stating that good governance can directly suppress the potential for fraud in the Prosecutor's Office units in South Kalimantan is empirically rejected.

Theoretically, the principles of transparency and accountability in Good Governance are expected to mitigate information asymmetry between the principal and agent according to agency theory. However, this research reveals that the existence of these principles is not sufficient to change the opportunistic behavior of budget managers (Lestari & Husaini, 2024). The existing governance has not been able to act as an effective oversight mechanism in closing the space for budgetary deviations or fraud. One of the main reasons for this insignificant impact is the implementation of governance that is still merely administrative or formalistic. In the field, it is often found that organizations adopt Good Governance guidelines merely to meet documentation requirements without optimal supervision and genuine commitment from all members. The gap between policy

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and implementation causes these principles to become mere written rules without any real impact on reducing the level of fraud (Megasyara & Imawan, 2023).

These findings are consistent with previous research that emphasizes that leadership factors and individual integrity are far more dominant in preventing fraud compared to merely implementing governance concepts. Without leaders who set a good example of work ethics, governance will only become a normative guideline that is difficult to apply in daily activities. Moreover, the weakness of the internal control system also creates a gap for individuals to continue committing deviations even though rules have been established (Sudarmanto, 2020). The effectiveness of Good Governance in preventing fraud highly depends on the quality of implementation, a transparent organizational culture, and adequate support from the internal control system. Governance cannot stand alone as a fraud prevention tool if it is not consistently implemented by all elements of the organization. Therefore, it is necessary to strengthen the commitment to work ethics and integrate governance principles into more practical accountability mechanisms to achieve optimal prevention results.

4.2.2 The Influence of Risk Management on Preventing Budget Realization Fraud

Based on the second hypothesis test (H2), the implementation of risk management has been proven not to have a significant positive direct effect on the prevention of budget realization fraud in the Prosecutor's Office units in South Kalimantan. The results of the statistical analysis using the SEM-PLS technique show a T-statistic value of 0.173 and a P-value of 0.863. Since the P-value is far above the threshold of 0.05 and the T-statistic is below 1.96, it can be empirically concluded that the hypothesis stating that risk management has a positive effect on fraud prevention is rejected.

Conceptually, risk management is designed to detect and manage various potential risks, including fraud, from the planning stage to budget execution. Based on the Fraud Triangle theory, strengthening controls through risk management should be able to reduce the opportunity for fraud to occur. However, the findings of this study indicate a gap where the existing risk mitigation procedures have not been able to effectively change behavior or suppress the potential for deviations in budget realization in the field (Welly et al., 2024). One of the main causes of this direct impact failure is the implementation of risk management that remains administrative or merely a formality. Many work units prepare risk management documents merely to meet legal requirements or as a formality. As a result, risk management has not yet been fully integrated into the organization's strategic decision-making process, so its preventive impact on fraudulent actions is minimal. The factor of human resources also poses a significant obstacle to the effectiveness of this system. Field findings indicate that there are still employees who do not fully understand the concept of risk management in budget management due to a lack of training and socialization. The low technical competence and awareness of the implementers cause the existing risk management procedures to not function ideally in identifying and responding to fraud threats early on (Rahmah et al., 2025).

Although its direct influence is weak, risk management has been proven to have a positive and highly significant impact on strengthening the Government Agency Performance Accountability System (SAKIP) with a T-statistic of 12.737. In this model, SAKIP acts as a full mediator. This confirms that the implementation of risk management in the South Kalimantan Prosecutor's Office environment will only be effective in preventing fraud if it is transformed into practical procedures through measurable and transparent performance accountability mechanisms.

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4.2.3 The Role of SAKIP in Mediating Good Governance Toward Fraud Prevention

The research results show that the Government Agency Performance Accountability System (SAKIP) successfully mediates the relationship between Good Governance and fraud prevention with a full mediation category. Based on statistical tests, the implementation of strong governance has a very significant impact on strengthening the Government Agency Performance Accountability System (SAKIP) (T-statistic 16.622), which then significantly contributes to fraud prevention (T-statistic 7.653). These findings affirm that although governance principles do not have a significant direct impact, their effectiveness in preventing fraud will be maximized if implemented through a systematic, consistent, and sustainable performance accountability system.

SAKIP functions as the main channel that transforms the normative and abstract concepts of Good Governance into practical procedures that are effective in preventing fraud. Through an organized and measurable reporting system, SAKIP enables the creation of control mechanisms that ensure every budget expenditure can be transparently accounted for. This creates a more orderly and open work environment, thereby narrowing the space for deviations or opportunistic behavior in budget realization.

These findings are supported by previous research that shows institutions with a high level of accountability tend to have a lower risk of fraud. SAKIP has been proven to improve the quality and transparency of performance reporting, which in turn helps organizations conduct more efficient oversight. Thus, the success of fraud prevention in the South Kalimantan Prosecutor's Office highly depends on how well governance principles are integrated into the SAKIP mechanism as an objective performance control instrument.

4.2.4 The Role of SAKIP in Mediating Risk Management for Fraud Prevention

The results of the fourth hypothesis test (H4) show that the Government Agency Performance Accountability System (SAKIP) acts as a full mediator between risk management and fraud prevention. Statistically, the implementation of risk management has a very strong influence on the strengthening of the Government Agency Performance Accountability System (SAKIP) with a T-statistic value of 12.737, while SAKIP itself has been proven to significantly impact fraud prevention with a T-statistic value of 7.653. This shows that although risk management cannot directly reduce the fraud rate significantly, its influence will be very effective if implemented through an adequate performance accountability framework.

SAKIP functions as an instrument that optimizes risk management operations by integrating the processes of planning, implementation, reporting, and performance evaluation transparently. Without SAKIP, the implementation of risk management in the field tends to become merely an administrative formality or a written document that does not address the root problems at the operational level. With the presence of an accountability system, risk monitoring procedures can be conducted in a more organized and sustainable manner, thereby strengthening the internal control function in detecting and preventing potential budget deviations early on (Maulana et al., 2025).

These findings are supported by previous research, such as the study by Mutawakkil et al. (2026), which emphasizes that the integration of risk management and accountability systems can substantially enhance the effectiveness of internal controls. Furthermore, Syadali et al. (2023) found that institutions with strong accountability systems have better capabilities in controlling risks and avoiding corrupt actions. Therefore, the success of fraud prevention in budget realization within the South

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Kalimantan Prosecutor's Office highly depends on how well the risk management strategy is integrated into the SAKIP mechanism as an organizational performance control system.

5. Conclusion

This study aimed to examine the influence of Good Governance and Risk Management implementation on preventing budget realization fraud, with the Government Agency Performance Accountability System (SAKIP) as the mediating variable, at the High Prosecutor's Office of South Kalimantan and 13 District Prosecutor's Offices in the South Kalimantan region. Using a quantitative approach with a causal associative survey method on 196 respondents selected from officials and staff who possess competence and direct involvement in budget management, the study successfully tested the direct and mediating relationships among the research variables through Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis.

The results indicate that the implementation of Good Governance does not have a significant positive direct impact on preventing budget realization fraud, with a T-statistic value of 0.506 and a P-value of 0.613, indicating that H1 is rejected. Theoretically, the principles of transparency and accountability in Good Governance are expected to mitigate information asymmetry between the principal and agent according to agency theory. However, this research reveals that the existence of these principles is not sufficient to change the opportunistic behavior of budget managers. The implementation of governance that is still merely administrative or formalistic has caused these principles to become mere written rules without any real impact on reducing the level of fraud. This finding is consistent with Lestari and Husaini (2024) and Megasyara and Imawan (2023), who emphasized that the gap between policy and implementation causes governance principles to become mere written rules without any real impact on reducing the level of fraud. Similarly, the implementation of risk management does not have a significant positive direct effect on preventing budget realization fraud, with a T-statistic value of 0.173 and a P-value of 0.863, indicating that H2 is rejected. Conceptually, risk management is designed to detect and manage various potential risks, including fraud, from the planning stage to budget execution. However, the findings of this study indicate a gap where the existing risk mitigation procedures have not been able to effectively change behavior or suppress the potential for deviations in budget realization in the field (Welly et al., 2024). The implementation of risk management that remains administrative or merely a formality, as well as the low technical competence and awareness of the implementers, has caused the existing risk management procedures to not function ideally in identifying and responding to fraud threats early on (Rahmah et al., 2025).

In contrast, the results indicate that the Government Agency Performance Accountability System (SAKIP) successfully mediates the relationship between Good Governance and fraud prevention with a full mediation category, indicating that H3 is accepted. Based on statistical tests, the implementation of strong governance has a very significant impact on strengthening SAKIP (T-statistic 16.622), which then significantly contributes to fraud prevention (T-statistic 7.653). These findings affirm that although governance principles do not have a significant direct impact, their effectiveness in preventing fraud will be maximized if implemented through a systematic, consistent, and sustainable performance accountability system. Furthermore, the results indicate that SAKIP acts as a full mediator between risk management and fraud prevention, indicating that H4 is accepted. Statistically, the implementation of risk management has a very strong influence on the strengthening of SAKIP with a T-statistic value of 12.737, while

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SAKIP itself has been proven to significantly impact fraud prevention with a T-statistic value of 7.653. This shows that although risk management cannot directly reduce the fraud rate significantly, its influence will be very effective if implemented through an adequate performance accountability framework. The R-squared values of 0.452 for Fraud Prevention and 0.661 for SAKIP indicate that the explanatory power of this research model is moderate to strong.

The theoretical implications of this study extend the application of Fraud Triangle Theory and Good Governance Theory to the context of public financial management in Indonesia. The finding that Good Governance and Risk Management do not significantly influence fraud prevention directly challenges the assumption that governance principles and risk management alone are sufficient to prevent fraud, suggesting that these factors require a mediating mechanism to be effective. The finding that SAKIP fully mediates the relationship between Good Governance, Risk Management, and fraud prevention supports the Fraud Triangle Theory's emphasis on the role of control systems in reducing the opportunity for fraud (Cressey, 1953). This study also contributes to the limited empirical evidence on fraud prevention in budget realization within the South Kalimantan Prosecutor's Office, providing insights into how Good Governance, Risk Management, and SAKIP collectively influence fraud prevention in government institutions.

Based on these findings, several recommendations can be proposed. The High Prosecutor's Office of South Kalimantan should continue to strengthen the implementation of Good Governance and Risk Management by ensuring that these principles are not merely administrative or formalistic, but are genuinely integrated into the organization's strategic decision-making process. The institution should also strengthen SAKIP as the main mechanism to connect governance principles and risk management with fraud prevention by improving the quality and transparency of performance reporting, as well as conducting more efficient oversight. Furthermore, the institution should enhance the technical competence and awareness of employees regarding risk management through continuous training and socialization. Auditors and internal supervisory apparatus should recognize that fraud prevention requires not only governance principles and risk management but also an effective and sustainable performance accountability system.

This study has several limitations that should be acknowledged. First, the study focuses only on the High Prosecutor's Office of South Kalimantan and 13 District Prosecutor's Offices in the South Kalimantan region, which may limit the generalizability of the findings to other regional offices or government institutions. Second, the study uses a cross-sectional design, which limits the ability to establish causal relationships between variables. Third, the study relies on self-reported data from respondents, which may be subject to social desirability bias and common method bias. Fourth, the model's explanatory power is moderate to strong, with an R-squared value of 0.452 for Fraud Prevention and 0.661 for SAKIP, but other factors not included in the model may still influence fraud prevention. Fifth, the study examines only Good Governance, Risk Management, and SAKIP as determinants of fraud prevention, without considering other potential determinants such as organizational culture, leadership support, or audit technology.

For future research, it is recommended to expand the scope of study by involving other regional prosecutor's offices or government institutions to improve the generalizability of the findings. Future studies may also incorporate additional variables, such as organizational culture, leadership support, audit technology, and whistleblowing systems,

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to provide a more comprehensive understanding of the factors affecting fraud prevention. Additionally, qualitative or mixed-method approaches may be employed to gain deeper insights into the challenges and effectiveness of Good Governance, Risk Management, and SAKIP implementation in preventing budget fraud. Researchers should also employ longitudinal designs to examine how fraud prevention evolves over time as organizational conditions and governance practices develop.

In conclusion, this study contributes to the growing body of literature on public financial management and fraud prevention by providing empirical evidence on the determinants of fraud prevention in budget realization at the High Prosecutor's Office of South Kalimantan. The findings suggest that Good Governance and Risk Management do not have a significant direct impact on fraud prevention, but both variables have a positive and significant impact on strengthening SAKIP, which in turn has a significant impact on fraud prevention. Thus, SAKIP acts as a full mediator, serving as the main mechanism to connect the principles of governance and risk management with the effectiveness of budget fraud prevention. As Indonesia continues to strengthen its public financial management systems, understanding these factors becomes increasingly important for developing effective strategies to enhance fraud prevention, strengthen accountability, and promote good governance in the public sector.

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