

**THE INFLUENCES OF INSTITUTION GOVERNANCE, RISK
MANAGEMENT AND ACCOUNTABILITY PERFORMANCE SYSTEM
IMPLEMENTATION TO FRAUD PREVENTION**
(Studies at Integrated Government Centralized of Banten Province)

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ABSTRACT

These study aim to analysis how influence institution governance, risk management, accountability performance system to fraud preventive on financial management local government. Unit analysis research, Banten Province government, with respondent are structural of management on government center Provinces, and respondent i.e levels II, III, and IV, are total number 94 respondent. Results hypothesis test shows; (1) institutions governance have positive influences to fraud preventive. (b) institution governance have positive influences to accountability performance systems, (c) risk management have negative influences to fraud preventive, (d) risk management have positive influences to accountability performance systems, and (e) accountability performance system have positive influences to fraud prevention. Results these research give theory implication to developing public sector accounting knowledge and specially develop management accounting public sector, and strategic management accounting. By practice, results of research have implication to improve finance management system local government in Indonesia. For decision maker, results of research more important to approach judgement risk management in arrangement program, plans and public policy decisions making process. Risk approach maybe decision released conflict of interested and focus to improving continuously, ensure to obey regulation. Application principles of risk management have role play on decisions making and underlying policy support accurate, completely and objectively information.

Keywords: Institution governance, risk management, accountability performance systems, fraud prevention