

# The Influence of Internal Control and Organizational Culture on Fraud Prevention at PT Swabina Gatra

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## Abstract

*Fraud* occurs a lot in the corporate environment according to the *fraud* triangle theory, *fraud* occurs because of three audit standards, namely pressure, opportunity and opportunity. such as financial *fraud*, data manipulation, not complying with standard operating procedures. Therefore the authors took this research with the aim of analyzing the effect of internal control and organizational culture on *fraud* prevention at PT Swabina Gatra. This study aims to determine the effect between the independent variable and the dependent variable. The sample for this study consisted of 36 respondents who were employees of PT Swabina Gatra who had positions equivalent to directors, managers, unit managers, and supervisors. This study uses instrument tests such as validity and reliability tests, classical assumption tests which include normality tests, multicollinearity tests, and heterocodicity tests, followed by hypothesis testing and determination tests. The results showed that the internal control variable had an effect on *fraud* prevention, while the organizational culture variable had no effect on *fraud* prevention.

**Keywords:** Internal control; Organizational culture; Fraud prevention;

## 1. Introduction

*Fraud* is another term for fraudulent acts committed with the aim of obtaining personal gain that harms others in an unauthorized or unethical manner. Every company certainly has the same main goal, which is to strengthen and develop company value. To achieve this, it is important for companies to protect their assets from potential fraud, both committed by internal and external parties. To overcome the potential for fraud, internal audit is needed in the company, which aims to increase effectiveness and efficiency based on its duties, namely evaluating a system and procedures that have been prepared correctly and systematically and whether they have been implemented according to standards, through observation, research, and examination of the implementation of tasks that have been delegated in each organizational unit (Fahmi and Syahputra 2019)

Fraud prevention is an integrated effort that can reduce the occurrence of factors that underlie fraud (Anggoe and Reskino 2023). *Fraud* or fraud is a crime that can be combated in two ways, namely prevention and detection. According to experts, detected fraud or fraud is only a small part of all cases of fraud that actually occur. Therefore, the main effort should be on prevention. Fraud prevention is a series of actions designed to detect, prevent, and reduce the possibility of fraud in various sectors, such as business, finance, and government (ACFE Asosiasi Pemeriksa Penipuan Bersertifikat 2017). The first factor that might prevent fraud in the company is organizational culture. Fraud prevention can be done with several steps, namely, Strong Internal Control by Implementing a good internal control system, such as synchronization of tasks, transaction authorization, and periodic reporting, can prevent and detect condition activity early, Whistleblower Policy by Providing a safe channel for employees to report suspicious activity without fear of compensation. This policy is important to create a transparent and safe work environment (Wells, 2017).

PT Swabina Gatra is one of the subsidiaries of PT Semen Indonesia, which is engaged in the Service Provider and Production of Bottled Drinking Water (AMDK) which includes products and services such as Swa Facility Management, SWA Fresh, SWA Tour and Travel, SWA Digital Solution, and SWA Academy. In an increasingly complex and competitive business world, the threat of fraud is one of the crucial issues that companies must face. Fraud that occurs, whether in the form of manipulation of financial statements, misuse of assets, or other actions that harm the company, can have a negative impact on business continuity and damage the company's reputation in the eyes of stakeholders (Ardianingsih & Setiawan, 2023). Therefore, companies need to implement effective strategies to prevent fraud. Fraud that occurs, whether in the form of manipulation of financial statements, misuse of assets, or other actions that harm the

company, can have a negative impact on business continuity and damage the company's reputation in the eyes of stakeholders (Ardianingsih & Setiawan, 2023). Therefore, companies need to implement effective strategies to prevent fraud. The case of fraud that has occurred in the environment of a subsidiary (grandson of the company) of Semen Indonesia is related to findings that contain many problems in the examination of financial statements during the first semester of 2023, this was conveyed by the Chairman of BPK Ismi Yatun to the DPR, namely saying, the potential value of state losses from thousands of findings reached Rp 18.19 trillion. In this case Fraud that occurs in a company is inseparable from the culture that is formed from individual or group habits in the company's organization (Dinata et al., 2018). Fraud in the world of organizations can be committed by unscrupulous employees both at the lower management level and at the upper management level. Therefore, in preventing fraud, a healthy organizational culture and good internal control are needed and can be applied by company employees.

The internal control system is a process that is influenced to provide reasonable assurance that the organization's objectives can be achieved through: efficiency and effectiveness of operations, presentation of reliable financial statements, compliance with applicable laws and regulations. The internal control system in this study emphasizes the planning and control that has been prepared which has an influence on decision making. Good management must be able to maintain and manage company assets from fraud, so the company needs effective internal control. The government internal control system according to PP Number 60 of 2008 concerning SPIP is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding State assets, and compliance with laws and regulations. The internal control system is designed to protect organizational assets, ensure financial reporting, and ensure compliance with policies and regulations (Dinanti, Situmorang, and Machdar 2024). If the internal control of a company is weak, the possibility of errors and fraud is very large. Conversely, if internal control is strong, then the possibility of errors and fraud can be minimized (Anggraeni 2018). Even if errors and fraud still occur, they can be recognized quickly and corrective actions can be taken as early as possible. Research conducted by (Wonar, Falah, and Pangayow 2018), (Akhyar et al. 2022) and (Priandini and Biduri 2023) revealed that Internal Control has no significant effect on fraud prevention. But in contrast to research according to (Rustandy, Sukmadilaga, and Irawady 2020), (Septiani, Kuntadi, and Pramukty 2023) and (Faradila et al. 2022) which reveals that the better internal control will have an impact on the better fraud prevention. The implementation of effective internal control is expected to help management safeguard company assets from fraud. If the implementation of the company's internal control is ineffective, the gap for employees to commit fraud is wider. Conversely, if the implementation of the company's internal control is effective, the gap for employees to commit fraud will be narrower (Afwah and Nurwulan 2022).

The culture formed from individual or group habits in corporate organizations can lead to fraud (Dinata, Irianto, and Mulawarman 2018) The occurrence of fraud in the company needs to be prevented by implementing a good organizational culture. Organizational culture is the norms, values, assumptions, beliefs, habits made in an organization and approved by all members of the organization as guidelines or references in the organization in carrying out its activities both for employees and for the benefit of others (Jeandry and Mokoginta 2021). Building a culture of honesty and high ethics can prevent fraud in a company. An ethical and transparent organizational culture plays a role in creating a conducive work environment, where individuals are motivated to act in accordance with high moral standards. (Sholehah and Ishak 2020) state that organizational culture shapes the mindset and behavior of employees in facing internal challenges, including the risk of fraud. A strong culture suppresses unethical actions, thereby reducing the chance of fraud. The results of research conducted by (Anggraeni, Sailawati, and Malini 2021), (Wilda, Waru, and Pramukti 2024), and (Ariskayanti and Sumadi 2023) stated that organizational culture has a positive and significant effect on fraud control, in contrast to research according to the authors (Mulyanto, Dewi, and Sabtohadhi 2021) that organizational culture has no effect on fraud prevention. A good organizational culture can be done by building ethical leadership, ethical value bases, and ethics programs so that it can build a corporate culture that is far from fraud (Tama, Wijaya, and Nurhayati 2022)

Based on the description of this background, the authors see a problem related to the role of internal control and organizational culture in preventing fraud at PT Swabina Gatra. Therefore, researchers want to further examine whether there is an effect of internal control and organizational culture on fraud prevention.

### ***Fraud Triangle Theory***

This fraud triangle theory is an idea that examines the causes of fraud (Kusumawati and Khoir 2020). The fraud triangle theory was first expressed by Cressey (1950), stating that there are three elements that cause fraud called the triangle, the three elements are as follows:

1. Pressure, namely the incentive / pressure / need to commit Fraud. Pressure can cover almost anything including lifestyle, economic demands, and others including financial and non-financial matters. non-financial factors include; position, personal failure, business failure, adversity in solitude, bad habits, and resentment / hatred..
2. Opportunity, is a situation that opens up opportunities to allow fraud to occur. Usually occurs due to weak internal company controls, lack of supervision and abuse of authority.
3. Rationalization, i.e. seeking justification before committing a crime, not afterwards. Rationalization is necessary to go against the law in order to maintain the identity of the fraudster.

This fraud triangle theory is used as a grand theory in this study, because in Cressey's idea (Cressey 1950) explains that there are three elements that influence fraud, namely pressure, opportunity, and rationalization. This is in accordance with the variables used in this study, namely internal control and organizational culture. If these two variables are applied effectively at PT Swabina Gatra, the potential for fraud can be minimized.

**The Effect of Internal Control on Fraud Prevention**

The concept of the fraud triangle (Fraud Triangle) has three audit standards consisting of pressure, opportunity or opportunity, and rationalization. In the internal control system, using the second audit standard, namely opportunity or opportunity. Because a strong internal control system is needed. For this reason, the attitude of transparency and accountability plays a very important role in minimizing the level of fraud or irregularities so that it can provide accurate information and in accordance with the procedures carried out. If the control system is weak, there will be more opportunities for fraud.

Internal control is part of a system used by management to regulate and direct each of its activities. For this reason, with the implementation of good internal control, the company can direct every operational activity of the company so that fraud is minimal. In accordance with the results of research conducted (Wonar et al. 2018) and (Angkotta, Kainama, and Tomaso 2024) that internal control has a positive and significant effect on fraud prevention. Based on the theory and previous research listed above, the following hypothesis can be formed:

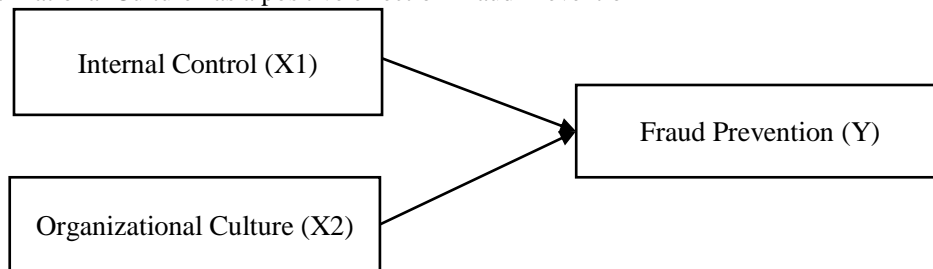
H<sub>1</sub> : Internal Control has a positive effect on Fraud Prevention

**The Effect of Organizational Culture on Fraud Prevention**

Organizational culture can be defined as a system of values, beliefs, assumptions, or norms that have long been valid, agreed upon and followed by members of an organization as a guide to behavior and solving organizational problems. (Jeandry and Mokoginta 2021). In the application of organizational culture, the concept of the fraud triangle used is rationalization, which is the attitude shown by the perpetrator by justifying the actions taken. This refers to the attitude, character or value system adopted by the perpetrator.

From the explanation above, it can be concluded that it is likely that a fraud occurs when the work environment has weak integrity, is not strong control, loses accountability, or is under great pressure, so it is inevitable that someone will commit dishonesty. The higher the organizational culture, and the formation of a better work environment climate conduciveness will lead to higher and better fraud prevention. In accordance with the results of research conducted (Ariskayanti and Sumadi 2023), (Priyanto and Aryati 2016), (Tama et al. 2022) and (Natalia and Coryanata 2018) Organizational culture has a positive and significant effect on fraud control. Based on the theory and previous research listed above, the following hypothesis can be formed:

H<sub>2</sub> : Organizational Culture has a positive effect on Fraud Prevention



**Figure 1. Conceptual Framework**

Based on Figure 1 in the conceptual framework above, it can be seen that the independent variables in this study are symbolized by letters (X), so that they can be explained in the following order: Internal Control (X<sub>1</sub>) and Organizational Culture (X<sub>2</sub>). Fraud prevention is the dependent variable which is symbolized by the letters (Y), and in this study data analysis techniques are used using Multiple Linear Regression. The purpose of this study was to obtain empirical evidence regarding the effect of internal control and organizational culture on Fraud Prevention.

**2. Research Methods**

**Research Type and Location**

The type of research used is quantitative research. This research was conducted at PT Swabina Gatra which is located at Jl. RA Kartini No.21A, East Injen, Sidomoro, Kec. Kebomas, Gresik Regency, East Java 61122.

**Population and Research Sample**

The population used is employees of PT Swabina Gatra, totaling 237 employees. The sample determination was carried out using purposive sampling method, namely the selection of samples based on the criteria desired by the researcher. This is done so that the data obtained is in accordance with the research objectives and can be relatively compared with the results of previous studies. The criteria as a means of consideration in this study are as follows:

1. Employees of PT Swabina Gatra who serve as Directors, Managers, Unit Managers and Supervisors.
2. Employees of PT Swabina Gatra who have worked for more than 1 year.

By using purposive sampling technique, it is expected that the selected sample can provide more relevant and representative data in accordance with the research focus.

### **Research Data Source**

The types and sources of data used are primary data obtained in the form of answers to questionnaires from respondents which include several statements related to internal control and organizational culture.

### **Data Collection Techniques and Data Analysis**

The data collection technique used is a questionnaire method with measurement variables using a Likert scale. Questionnaire data in the form of statements was distributed to respondents to determine the effect of the independent variable on the dependent variable. The data analysis techniques used are validity test, classical assumption test, hypothesis testing and multiple linear regression analysis, with the help of the SPSS 27 application.

## **3 Results and Discussion**

### **3.1 Research Results**

#### **3.1.1 Data Instrument Test Results**

##### **3.1.1.2 Validity Test**

The Internal Control variable ( $X_1$ ), consists of 6 statements, the Organizational Culture variable ( $X_2$ ), consists of 6 statements, and the Fraud Prevention variable ( $Y$ ) consists of 6 statements. The results of the validity test using SPSS, obtained the following results:

**Table 1. Internal Control Validity Test Results**

		X1
X1.1	Pearson Correlation	,603**
X1.2	Pearson Correlation	,588**
X1.3	Pearson Correlation	,600**
X1.4	Pearson Correlation	,592**
X1.5	Pearson Correlation	,552**
X1.6	Pearson Correlation	,697**
N		36

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

Based on the table above, the validity analysis test results show that all statement items in the Internal Control variable ( $X_1$ ) have a correlation coefficient value greater than 0,3. Thus, all items are declared VALID.

**Table 2. Organizational Culture Validity Test Results**

		X2
X2.1	Pearson Correlation	,337*
X2.2	Pearson Correlation	,456**
X2.3	Pearson Correlation	,691**
X2.4	Pearson Correlation	,489**
X2.5	Pearson Correlation	,622**
X2.6	Pearson Correlation	,732**
N		36

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

Based on table 2. the validity analysis test results show that all statement items on the Organizational Culture variable (X2) have a correlation coefficient value greater than 0,3. Thus, all items are declared VALID.

**Table 3. Fraud Prevention Validity Test Results**

Correlations		Y
Y1	Pearson Correlation	,505**
Y2	Pearson Correlation	,442**
Y3	Pearson Correlation	,572**
Y4	Pearson Correlation	,444**
Y5	Pearson Correlation	,465**
Y6	Pearson Correlation	,333*
N		36

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

Based on table 3, the validity analysis test results show that all statement items on the Fraud Prevention variable (Y) have a correlation coefficient value greater than 0.3. Thus, all items are declared VALID.

**3.1.1.2 Reliability Test**

**Table 4 Reliability Test Result X1 X2 Y**

Reliability Statistics		
	Cronbach's Alpha	N of Items
X1	,741	7
X2	,713	7
Y	,641	7

Based on table 4 The results of the reliability test of the Internal Control (X1), Organizational Culture (X2) and Fraud Prevention (Y) variables in the table show that the Cronbach's alpha value exceeds the minimum requirement of 0.6. Thus it can be said that all questionnaires from these three variables are reliable so that they can be used for further data analysis.

**3.1.2 Classical Assumption Test Results**

**3.1.2.1 Normality Test Results**

**Table 5. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		36
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,25279681
Most Extreme Differences	Absolute	,074
	Positive	,074
	Negative	-,073
Test Statistic		,074
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

Based on table 5 testing residual normality, it can be seen that the sig value result is 0.200 which is greater than 0.05 so that based on the decision-making criteria it can be concluded that the data studied passes the normality test which means that the residual data in this study is normally distributed.

3.1.2.2 Hasil Uji Multikolinieritas

Table 6. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	,558	1,792
	X2	,558	1,792

a. Dependent Variable: Y

Based on table 6, the Multicollinearity Test Results show that the Internal Control variable has a tolerance value of 0.558 > 0.01 and a VIF value of 1.792 < 10. The Organizational Culture variable has a tolerance value of 0.558 > 0.01 and a VIF value of 1.792 < 10. which means that there is no multicollinearity in each independent variable consisting of the Internal Control variable (X<sub>1</sub>) and Organizational Culture (X<sub>2</sub>).

3.1.2.3 Heteroscedasticity Test Results

Table 7. Heteroscedasticity Test Results

		Correlations			
		X1	X2	Unstandardized Residual	
Spearman's rho	X1	Correlation Coefficient	1,000	,701**	,022
		Sig. (2-tailed)	.	,000	,900
		N	36	36	36
	X2	Correlation Coefficient	,701**	1,000	,061
		Sig. (2-tailed)	,000	.	,722
		N	36	36	36
Unstandardized Residual		Correlation Coefficient	,022	,061	1,000
		Sig. (2-tailed)	,900	,722	.
		N	36	36	36

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Based on table 7 Heteroscedasticity Test Results using the spearmen test that the sig value (2-tailed) Internal Control Variable (X<sub>2</sub>) is 0,900 > 0,05. The Organizational Culture variable (X<sub>2</sub>) has a value of 0.722 > 0,05.

3.1.3 Multiple Linear Regression Test Results

Table 8. Multiple Linear Regression Test Results

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error	Beta			
1	(Constant)	11,303	3,134		3,606	,001
	X1	,352	,148	,426	2,376	,023
	X2	,234	,155	,271	1,514	,139

a. Dependent Variable: Y

Based on table 8, this study uses multiple linear regression tests to determine whether or not there is an effect of the Internal Control and Organizational Culture variables on Fraud Prevention in this study. In Table 8, the multiple linear regression equation is obtained, namely:

$$Y = 11,303 + 0,352X_1 + 0,234X_2$$

- a. Value  $\alpha$  11.303 is a constant that shows if the Internal Control and Organizational Culture variables are declared constant at zero, then the value of Employee Performance is equal to 11,303.
- b.  $\beta_1$  (regression coefficient value  $X_1$ ) of 0,352 shows that Internal Control has a positive sign on Employee Performance, this illustrates that if the Internal Control variable increases, then Fraud Prevention will also increase by 0,352.
- c.  $\beta_2$  (regression coefficient value  $X_2$ ) of 0,234 indicates that Quality has a positive sign on Employee Performance, and if the Organizational Culture variable increases, then Fraud Prevention will also increase by 0,234..

3.1.4 Hypothesis Test Results

3.1.4.1 Partial Test Results (T Test)

Partial Test Results (T Test)

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1	(Constant)	11,303	3,134		3,606	,001
	X1	,352	,148	,426	2,376	,023
	X2	,234	,155	,271	1,514	,139

a. Dependent Variable: Y

Partial test (T test) is used to determine the effect between the variables of Effectiveness and Quality of the ERP system on Employee Performance partially provided that the sign value  $<0,05$  or the T Count value  $> T$  Table value, where the T Table is obtained from N-K, where N is the number of samples and K is the number of independent and dependent variables. So that  $df = N - K = 36 - 3 = 33$ , then T Table is obtained at 1,692.

- a. The Internal Control variable obtained a significance value of 0,023  $<0,05$  while the T Count shows a value of 2,376  $> 1,692$ , so  $H_1$  is accepted, which means that Internal Control has an effect on fraud prevention.
- b. The Organizational Culture variable obtained a significance value of 0,139  $> 0,05$  while the T count shows a value of 1,514  $< 1,692$ , so  $H_2$  is rejected, which means that Organizational Culture has no effect on fraud prevention.

3.1.4.2 Simultaneous Significance Test Results (F Test)

Table 10. Simultaneous Significance Test Results (F Test)

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	122,677	2	61,339	11,396	,000 <sup>b</sup>
	Residual	177,628	33	5,383		
	Total	300,306	35			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Based on table 10, it can be seen that the result of F count is 11,396 with a significance level of 0,000. This simultaneous test can be obtained by comparing the Fcount value with the Ftable value obtained by means of  $df_1 = K - 1$  where K is the number of independent and dependent variables. Then the  $df_2$  value is determined by the N-K formula, where N is the number of research samples. Based on the results of the calculation, the results obtained  $df_1$  2 (3-1) and  $df_2$  at 33 (36-3). Then the Ftable value obtained is 3,285.

Thus, the results show that F Count 11,396  $> F$  Table 3,285 with a significance level of 0,000  $< 0,05$ . This can be interpreted that the effect of the independent variables simultaneously has a significant effect on the dependent variable used to determine the effect between the variables of Internal Control and Organizational Culture on Fraud Prevention.

**3.1.5 Test Results of the Coefficient of Determination ( $R^2$ )****Table 11. Determination Coefficient Test Results ( $R^2$ )**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,639 <sup>a</sup>	,409	,373	2,320

a. Predictors: (Constant), X<sub>2</sub>, X<sub>1</sub>

b. Dependent Variable: Y

Based on table 9, it is known that the coefficient of determination is 0.409. This value means that the Internal Control (X<sub>1</sub>) and Organizational Culture (X<sub>2</sub>) variables are simultaneously able to influence company performance by 40,9%, while the remaining 59,1% is influenced by other factors not observed in this study.

**3.2 Discussion****3.2.1 The Effect of Internal Control on Fraud Prevention**

The results of the first hypothesis show that internal control has an effect on fraud prevention. Based on the results of hypothesis testing, the sig value is 0,023 < 0,05, while the t-count shows a value of 2,376 > 1,692, so it can be concluded that H<sub>1</sub> is accepted, which means that internal control has an effect on fraud prevention. This finding is in line with the fraud triangle theory which explains that Fraud Prevention has 3 audit standards consisting of pressure, opportunity or opportunity, and rationalization. In this study, the effect of internal control on fraud prevention shows that the better internal control is implemented, the less opportunity for the perpetrator to exploit existing gaps. This research is in line with research (Ariskayanti and Sumadi 2023) Internal control affects fraud prevention.

**3.2.2 The Effect of Organizational Culture on Fraud Prevention**

The results of the second hypothesis show that organizational culture has no effect on fraud prevention. Based on the results of hypothesis testing, the sig value is 0,139 > 0,05, while the t-count shows a value of 1,514 < 1,692, so it can be concluded that H<sub>2</sub> is rejected, which means that organizational culture has no effect on fraud prevention, therefore testing H<sub>2</sub> is stated to be out of sync with the fraud triangle theory because organizational culture has no effect on fraud prevention. This research is in line with research (Mulyanto et al. 2021), namely that organizational culture has no effect on fraud prevention.

**4. Conclusion**

This study was conducted to analyze the effect of internal control and organizational culture on fraud prevention. Internal control affects fraud prevention. This shows that the higher the level of internal control of the company, the higher the level of fraud prevention in the company. Organizational culture has no effect on fraud prevention, this shows that this is because the organizational culture that grows in the swabina gatra company is good, causing employees to get used to it and resulting in this organizational culture has no effect on fraud prevention. Suggestions for further research are to further increase research variables, use a variety of research methods using a qualitative method approach or mixed methods to dig deeper into non-quantitative aspects of their employees.

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