

Organizational Culture, Internal Auditors, and Fraud Prevention with Internal Control and Good Corporate Governance as Intervening

Husnul Irfan Efendi¹, Yosefa Sayekti², Ririn Irmadariyani³

Faculty of Economics and Business, Departemen of Magister Accounting, Universitas Jember, Indonesia^{1,2,3}

Corresponding Author: Irfanefendi.ak2@gmail.com

ARTICLE INFO

Date of entry:

8 February 2024

Revision Date:

23 February 2024

Date Received:

26 February 2024

ABSTRACT

A survey conducted out by the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter (2019) shows that the highest fraud cases in Indonesia are corruption. This type of research is explanatory research. The population in this study were all employees in the BLUD Puskesmas environment in Sumenep Regency. The sample selection used the Purposive Sampling method, totaling 210 respondents. The research results show that Organizational Culture has no effect on Fraud Prevention. The role of Internal Auditors influences Fraud Prevention. Organizational culture influences the effectiveness of internal control. The role of Internal Auditors influences the Effectiveness of Internal Control. Organizational culture influences the implementation of Good Corporate Governance. The role of Internal Auditors influences the Implementation of Good Corporate Governance. The effectiveness of Internal Control influences Fraud Prevention. Implementation of Good Corporate Governance influences Fraud Prevention. Organizational culture influences fraud prevention through the effectiveness of internal control. The role of Internal Auditors influences Fraud Prevention through the Effectiveness of Internal Control. Organizational culture influences fraud prevention through the implementation of good corporate governance. The role of Internal Auditors influences Fraud Prevention through the Implementation of Good Corporate Governance.

Keywords: Fraud, Internal Audit, Organizational Culture.



Cite this as: Efendi, H. I., Sayekti, Y., & Irmadariyani, R. (2024). Organizational Culture, Internal Auditors, and Fraud Prevention with Internal Control and Good Corporate Governance as Intervening. *Wiga : Jurnal Penelitian Ilmu Ekonomi*, 14(1), 14–123. <https://doi.org/10.30741/wiga.v14i1.1031>

INTRODUCTION

The rapid development of technology and information provides the ability to find loopholes and opportunities for fraud to occur. Fraud is an act or action carried out by a person or group to obtain profits illegally or violate the law and result in losses for the entity or other parties Widiaswari *et al* (2017). Losses that occur in the form of financial and non-financial. Fraud also occurs in various private agencies or organizations as well as government organizations. The results of the 2019 Indonesian Fraud Survey (SFI) conducted by the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter (2019) show that the most detrimental conditions (fraud) in Indonesia include the following:

Table 1. The Most Disadvantaging Fraud in Indonesia

No	Type of Fraud	Number of Cases	Percentage
1	Financial Report Fraud	22	9.2%
2	Corruption	167	69.9%
3	Misuse of State & Company Assets/Wealth	50	20.9%

Source: ACFE Indonesia, 2019

Based on this data, it can be concluded that the highest number of fraudulent acts in Indonesia are corruption cases compared to other acts of fraud. The occurrence of fraudulent acts cannot be separated from the poor organizational culture implemented by each individual in the agency or organization, as well as the lack of supervision carried out by management leaders regarding all activities carried out by each individual. Fraud prevention needs to be carried out and maximized by the internal organization. especially in managing assets so that losses can be minimized. Fitri (2018) stated that the most effective way to prevent fraud is by

implementing an anti-fraud program that is based on the values adhered to by the company or organization, such as creating a positive work environment, hiring and promoting permanent employees, holding training. Efforts to prevent fraud are a challenge for every agency in various regions, especially BLUD Community Health Centers in Sumenep Regency. The implementation of the financial management pattern for regional public service agencies (PPK-BLUD) was determined as of December 28 2020 through Sumenep Regent Regulation Number 86 of 2020. In this case, BLUD leaders are required to make reports and accountability in the form of semi-annual and annual financial reports which are prepared accordingly. with applicable government accounting standards. So that the implementation of PPK-BLUD must be managed effectively, efficiently, economically, transparently and responsibly in order to realize healthy business practices, as well as avoid fraudulent behavior and other deviant behavior which will impact the quality of the financial reports presented and cause losses to all parties, especially the Regional Government.

The main problems found from the results of the 2022 Public Accounting Firm (KAP) audit as stated in management letter No. 00076.A/2.1099/AU.5/11/1263-2/1/IV/2023 shows that there is a lack of internal supervision over the entire process of preparing financial reports, reviews, evaluations, monitoring and other supervisory activities which results in technical errors when recording transaction data due to lack of coordination between departments and internal control, thus affecting the level of information reliability. The next problem is related to the process of preparing financial reports which present information and produce supporting evidence that is less relevant and reliable. These findings are the same problem in each BLUD Community Health Center in Sumenep Regency. This problem will provide gaps and opportunities for each individual or employee to commit fraud or other deviant acts.

A good organizational culture is also able to increase the effectiveness of internal control within the organization. Kibtiyah *et.al* (2017) explained in their research that internal control can be strengthened by strengthening cultural dimensions, a quality organizational culture creates optimal internal control. This statement is supported by the results of research conducted by Ekayanti *et.al* (2017), Lorensa *et al.* (2018), & Zelmiyanti & Anita (2015) show that organizational culture has a positive effect on the effectiveness of internal control, meaning that the better the organizational culture, the greater the effectiveness of internal control in the organization.

The success of implementing the principles of Good Corporate Governance (GCG) is influenced by several factors, namely internal and external factors of the organization. One of the internal factors that influence good corporate governance is organizational culture. A good organizational culture will improve individual performance and organizational performance and create a positive work environment. This statement is strengthened by the results of research conducted by oleh Nelaz *et.al*

(2018), Kristiana *et.al* (2017), & Rosya *et.al* (2020) showing that organizational culture has a significant positive effect on the implementation of good corporate governance (GCG) principles, which means that the better the organizational culture implemented by the company, the better the good corporate governance (GCG) within the company or organization.

Internal audit is an independent assessment function within an organization with the aim of testing and evaluating the organizational activities carried out. The function of internal auditors at BLUD Puskesmas in Sumenep Regency is regulated in Sumenep Regent Regulation Number 86 of 2020 concerning Governance of Regional Public Service Bodies at Community Health Centers CHAPTER VI Article 12 which explains that the Puskesmas service function is based on 2 groups, namely the service function (public health efforts and individual health efforts) as well as service support functions including the management functions of the Community Health Center and the Internal Monitoring Unit (SPI). SPI has the main task of supervising the implementation and operations of BLUD Community Health Centers, assessing management control and implementation of activities, and providing suggestions for improvements to the head of the Community Health Center. This statement is supported by the results of research conducted by Saputra (2017), Saputra (2020), Wi&ingsih & Hakim (2015), Rahman (2020) & Yusriwati (2017) which show that the role of internal auditors has a positive effect on fraud prevention, This research is in line with the research results of Syarif *et.al.* (2016) the better the role played by internal auditors, the more fraud can be suppressed.

Internal auditors also play a role in examining, testing, assessing and evaluating the effectiveness of an organization's internal control function, so that the internal control implemented can run effectively and efficiently (Arif & Putra 2016). Agustina & Zaelani (2017) stated that the aim of internal audit is to help the organization achieve its goals through a systematic approach. The results of research conducted by Wulandari *et.al* (2019), & Agustina & Zaelani (2017) show that Internal Auditor examinations have a positive and significant influence on the effectiveness of internal control within a company or organization, meaning that there are more and more findings by auditors internal control can then provide input to improve and evaluate internal control to become more effective and efficient.

The role of good internal audit also has a positive impact on the organization, namely improving overall good corporate governance. The role of internal auditors will become increasingly reliable in developing and maintaining the effectiveness of internal control systems, risk management and good corporate governance to support the realization of a healthy company (Rismawati *et.al* 2015). The research results of Ardi (2017), & Rismawati *et.al* (2015) show that the role of internal audit has a positive and significant effect on the implementation of good corporate governance (GCG) in companies. Because the SPI function ensures the effectiveness of internal control and is a strategic partner in improving company management activities and encouraging the governance process.

The effectiveness of internal control in an organization is an important component, because implementing good internal control can minimize errors and fraud. Internal controls are designed, implemented and maintained by management and other employees to overcome business risks and the risk of fraud that threaten company objectives (Tuanakotta 2016:92). The research results of Saputra (2017) & Hartono *et.al* (2022) show that the internal control system has a positive effect on financial prevention. An effective control system will suppress acts of fraud in banking (Zelmiyanti & Anita 2015).

Good implementation of Good Corporate Governance (GCG) is an indicator that an organization. managed properly and correctly in accordance with applicable regulations. In accordance with the principles contained in good corporate governance that must be implemented by organizations, namely transparency, accountability, responsibility, independence and fairness or equality (Saputra 2020). This statement is supported by the results of research conducted by Hartono *et.al* (2022) &

Sanusi, *et.al* (2019) which show that good corporate governance has a significant effect on fraud prevention.

Several empirical findings show inconsistencies in research results regarding the influence of organizational culture on fraud prevention. The results of research conducted by Akhsani (2018) show that organizational culture has no effect on fraud prevention. Softian (2017) research results show the same results that organizational ethical culture has no influence on financial report fraud in the Limapuluh Kota Regency government. These studies both use multiple analysis methods. So in this case it is necessary to re-examine the organizational culture regarding fraud prevention using variables, objects and analysis methods that are different from previous researchers.

METHODS

This type of research is explanatory research. The population in this study were Civil Servants (PNS) and Government Employees with work agreements (Non PNS) in the BLUD Puskesmas environment in Sumenep Regency. The sample used in this research was purposive sampling which was based on the research objective, namely prevention of fraud, where the possibility of fraud could be committed by employees in each line of the BLUD Puskesmas, especially in the management of Puskesmas management, which numbered approximately 210 respondents. Data collection in this research was through a questionnaire distributed via electronic media, namely Google Forms/Email. The data analysis method used is Structural Equation Modeling (SEM) with the AMOS application.

RESULTS AND DISCUSSION

From the results of distributing questionnaires conducted by researchers, it can be seen that the employees appointed as internal auditors/SPI by each BLUD Community Health Center leader in Sumenep Regency were 15 respondents from 15 different Community Health Centers, meaning that these respondents could represent 50% of the number of BLUD Community Health Centers in atten&ce. is in Sumenep Regency. The auditor has a fairly good level of education and work experience. This is presented in table 2 as follows:

Table 2. Characteristics of Internal Auditors

Description	Number of Auditors
Age:	
< 25 years	0
25 – 35 years	6
36 – 45 years	8
46 – 55 years	1
> 55 years	0
Last education:	
SMA	0
D3	0
S1	15
S2	0
Years of service:	
< 1 years	0
1 – 5 years	5
6 – 10 years	3
> 10 years	7

Sumber: Appendix, 2023.

Based on this data, it can be concluded that employees designated as internal auditors/internal supervisory units have a fairly good level of education and work experience. Apart from that, the average age is at the productive age so that the internal auditors of BLUD Puskesmas can carry out their main duties and functions well and in accordance with the provisions stipulated by Regent Regulation No. 86 of 2020 Article 16 concerning the main duties and functions of the internal supervisory unit.

The results of SEM testing with the AMOS 22 program provide structural equation model results that show the relationship between variables, namely:

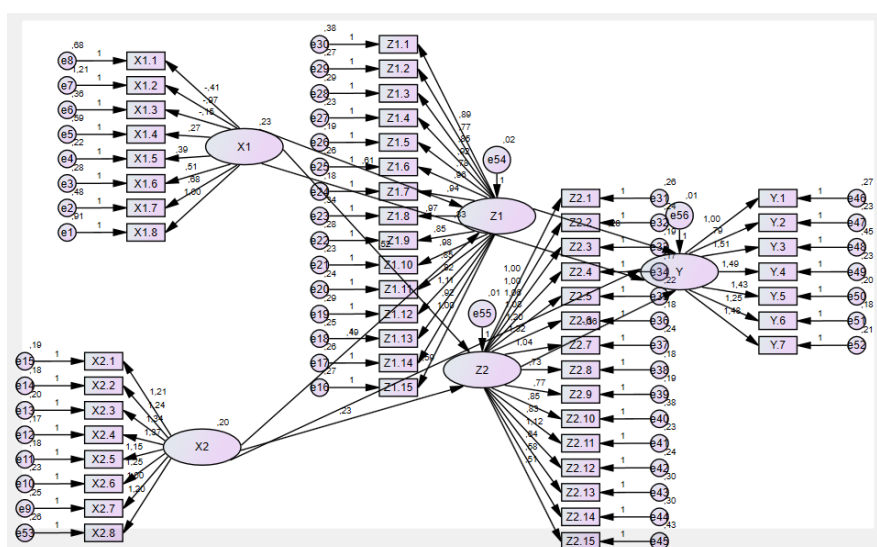


Figure 1. SEM Path Coefficient
Sourcer: Appendix, 2023

The next step is to test the causality developed in Figure 1. The results of the path coefficient test are presented in Table 3:

Table 3. Causality Testing Results

Variabel	Coefficient	CR	Probabilitas	Description
Z1 ← X1	0,607	4,390	0,000	Signifikan
Z2 ← X1	0,517	3,645	0,000	Signifikan
Z1 ← X2	0,494	4,851	0,000	Signifikan
Z2 ← X2	0,234	3,348	0,000	Signifikan
Y ← X1	0,834	1,604	0,109	Non Signifikan
Y ← X2	0,588	2,222	0,026	Signifikan
Y ← Z2	-0,355	-0,653	0,514	Non Signifikan
Y ← Z1	-0,281	-0,732	0,464	Non Signifikan

Source: Appendix, 2023

The results of testing the path coefficient for the first hypothesis (H1) show that Organizational Culture influences Fraud Prevention by looking at the significance level, which is 0.109, meaning that the better the Organizational Culture, the Fraud Prevention will not change (H1 is rejected). The organizational culture applied by one organization to another is certainly different. These differences are caused by differences in rules or values instilled in the organization. This difference in organizational culture also occurs in the BLUD Puskesmas agency in Sumenep Regency. This can be seen from the results of research indicator measuring tool number 47, namely that community health centers employ honest people and provide training to employees regarding awareness of fraud which was answered by 141 respondents, 3 respondents answered disagree and 7 respondents

answered quite agree. The answer to indicator number 48 is that the community health center creates a positive work environment for employees. There was 1 respondent who answered that they did not agree and 4 respondents answered that they quite agreed. This means that from these answers it can be assumed that there are several BLUD Community Health Centers that are unable to implement an organizational culture that can improve a positive work environment. And a lack of training on anti-fraud is also one of the factors that can make a culture of honesty not work well. Differences in organizational culture are caused by the characteristics of each BLUD Puskesmas leader.

The results of the path coefficient test for the second hypothesis (H2) show that the Role of Internal Auditors influences Fraud Prevention by looking at the significance level, which is 0.026. The relationship shown by the regression coefficient is positive, meaning that the higher the role of the Internal Auditor, the more Fraud Prevention will increase (H2 is accepted). Therefore, there needs to be a role for internal auditors or internal supervisors whose function is to test, evaluate and assess risks that threaten organizational goals from all activities carried out by each individual. Amrizal (2004) also explained that one of the efforts to prevent fraud is to make the function of internal auditors more effective.

The results of testing the path coefficient for the third hypothesis (H3) show that Organizational Culture influences the Effectiveness of Internal Control by looking at the significance level, which is 0.000. The relationship shown by the regression coefficient is positive, meaning that the higher the Organizational Culture, the more Internal Control Effectiveness will increase (H3 is accepted). Based on the explanation of the description of the organizational culture variable (X1), it shows that the work-oriented dimensions of organizational culture can work well. This means that in this case the employees have high integrity and commitment in carrying out the duties and responsibilities given by each BLUD Community Health Center Leader in Sumenep Regency. Cooperation and care between employees runs well and leaders retain employees who excel. This organizational culture certainly has a positive impact on the implementation of internal control. Because internal control can run well when all members comply with the policies and regulations set by management or the organization.

The results of the path coefficient test for the fourth hypothesis (H4) show that the role of the internal auditor influences the effectiveness of internal control by looking at the significance level, which is 0.000. The relationship shown by the regression coefficient is positive, meaning that the higher the role of the internal auditor, the effectiveness of internal control will increase (H4 is accepted). Based on the explanation of the variable description of the role of the internal auditor (X2), it shows that the dimensions of the role of the internal auditor as supervisor are going well. can be seen in table 4.6, the majority of respondents' answers agree, so it can be assumed that the role of the internal auditor of the BLUD Community Health Center in Sumenep Regency is running well in accordance with the main duties and functions that have been determined by the leadership. The maximum role of internal auditors certainly has a positive impact on achieving effective and efficient internal control. The results of testing the path coefficient for the fifth hypothesis (H5) show that Organizational Culture influences the Implementation of Good Corporate Governance by looking at the significance level, which is 0.000. The relationship shown by the regression coefficient is positive, meaning that the higher the Organizational Culture, the Implementation of Good Corporate Governance will increase (H5 is accepted).

The organizational culture contained in the BLUD Community Health Center in Sumenep Regency includes a work-oriented organizational culture. This is reflected in the results of the description of the organizational culture variable (X1) which shows that employees have carried out their work in accordance with the instructions given by the leadership through a decree that has been determined. Collaboration between fellow employees in the organization runs well by prioritizing concern for each employee and the leadership will retain employees who excel.

The results of the path coefficient test for the sixth hypothesis (H6) show that the role of internal auditors influences the implementation of good corporate governance by looking at the significance level, which is 0.000. The relationship shown by the regression coefficient is positive, meaning that the higher the role of the Internal Auditor, the Implementation of Good Corporate Governance will increase (H6 is accepted). The role of the internal auditor of the BLUD Puskesmas in Sumenep Regency has been running well. This can be seen from the results of the answer to the variable description of the role of the internal auditor (X2) which shows that the role of the internal auditor as a supervisor is running well. In this case, the role of the internal auditor has been to carry out its main duties and functions by supervising existing resources and evaluating evidence related to the effectiveness and efficiency of activities running at the BLUD Puskesmas Sumenep Regency.

The results of testing the path coefficient for the seventh hypothesis (H7) show that Internal Control Effectiveness has an effect on Fraud Prevention by looking at the significance level, which is 0.464, meaning that the better the Internal Control Effectiveness, the Fraud Prevention will not change (H7 is rejected). Based on the results of research indicator measuring tools answered by 141 respondents, it shows that in the dimensions of risk assessment and supervision, there are several respondents who answered quite agree or even disagree, meaning that it can be assumed that the internal control implemented by the Community Health Center BLUD in Sumenep Regency is not running effectively. This is because the Community Health Center does not carry out risk management so it cannot detect risks that will occur in the future. Lack of supervision carried out by internal auditors is also a major factor in the internal control system not running effectively. The quality of the internal control system cannot be separated from the ability and competence of internal auditors in designing, assessing and evaluating the internal control system implemented by each agency.

The results of testing the path coefficient for the eighth hypothesis (H8) show that the Implementation of Good Corporate Governance has an effect on Fraud Prevention by looking at the significance level, which is 0.464, meaning that the better the Implementation of Good Corporate Governance, the Fraud Prevention will not change (H8 is rejected). One of the reasons why Good Corporate Governance (GCG) has no effect on preventing fraud at BLUD Community Health Centers in Sumenep Regency is a poor work culture that is less productive and tends to ignore the system of operational procedures (SOP) and policies that have been set by the leadership and other stakeholders.

The results of testing the path coefficient for the ninth hypothesis (H9) show that Organizational Culture has an influence on Fraud Prevention through Internal Control Effectiveness by looking at the indirect effect, namely 0.560. The relationship shown by the regression coefficient is positive, meaning that the higher the Organizational Culture, the Fraud Prevention through Internal Control Effectiveness will increase (H9 is accepted). The application of the organizational culture of the Community Health Center BLUD in Sumenep Regency is more of a work-oriented organizational culture dimension. This can be seen from the results of the description of the organizational culture variable which shows that employees have carried out the tasks and work that have been determined and directed by the leadership through a decision letter. So that this can have a positive impact on increasing effective internal control and can suppress individuals from committing fraud and other deviant acts.

The results of the path coefficient test for the tenth hypothesis (H10) show that the Role of Internal Auditors influences Fraud Prevention through Internal Control Effectiveness by looking at the indirect effect, namely 0.324. The relationship shown by the regression coefficient is positive, meaning that the higher the role of the Internal Auditor, the Fraud Prevention through Internal Control Effectiveness will increase (H10 is accepted). Based on the variable description of the role of the internal auditor, it shows that the role of the internal auditor at the BLUD Puskesmas in Sumenep Regency can run in accordance with its main duties and functions as an internal supervisor of the puskesmas, and has ensured that all existing activities and resources have been used properly.

This can certainly increase the effectiveness of internal control because the performance of internal control can be assessed through regular monitoring.

The results of testing the path coefficient for the eleventh hypothesis (H11) show that Organizational Culture has an influence on Fraud Prevention through the Implementation of Good Corporate Governance by looking at the indirect effect, namely 0.560. The relationship shown by the regression coefficient is positive, meaning that the higher the Organizational Culture, the Fraud Prevention through the Implementation of Good Corporate Governance will increase (H11 is accepted). The results of the descriptive organizational culture variable show that the organizational culture at the BLUD Community Health Center in Sumenep Regency is running well, especially in orientation to the work carried out by employees. In this case, the leadership has provided clear direction and guidance to employees through a decree issued. Management also pays attention to the problems faced by each employee and retains employees who have achievements. Of course, this can improve governance (Good Governance) at BLUD Community Health Centers in Sumenep Regency in terms of accountability, responsiveness (compliance) and fairness so that this can suppress individuals from committing fraud.

The results of the path coefficient test for the twelfth hypothesis (H12) show that the role of internal auditors influences fraud prevention through the implementation of good corporate governance by looking at the indirect effect, namely 0.324. The relationship shown by the regression coefficient is positive, meaning that the higher the role of the Internal Auditor, the Fraud Prevention through the Implementation of Good Corporate Governance will increase (H12 is accepted). The role of the internal auditor of the BLUD Puskesmas Sumenep Regency runs in accordance with its main duties and function as a supervisor who provides a careful impact on employees in carrying out their work. And has carried out an evaluation of the effectiveness and efficiency of internal control which has an impact on improving good governance so that it can suppress the occurrence of fraud by narrowing the space for movement and closing opportunities for fraudsters.

CONCLUSION

The research results show that Organizational Culture has no effect on Fraud Prevention. The role of Internal Auditors influences Fraud Prevention. Organizational culture influences the effectiveness of internal control. The role of Internal Auditors influences the Effectiveness of Internal Control. Organizational culture influences the implementation of Good Corporate Governance. The role of Internal Auditors influences the Implementation of Good Corporate Governance. The effectiveness of Internal Control influences Fraud Prevention. Implementation of Good Corporate Governance influences Fraud Prevention. Organizational culture influences fraud prevention through the effectiveness of internal control. The role of Internal Auditors influences Fraud Prevention through the Effectiveness of Internal Control. Organizational culture influences fraud prevention through the implementation of good corporate governance. The role of Internal Auditors influences Fraud Prevention through the Implementation of Good Corporate Governance.

REFERENCES

- Agustina, D. E., R. Zaelani. 2017. Pengaruh pemeriksaan internal audit (audit intern) terhadap efektivitas pengendalian internal. *Jurnal Ilmiah Ilmu Ekonomi* 5 (10): 88–93.
- Akhsani, N. 2018. Pengaruh pengendalian internal, kesesuaian kompensasi dan budaya organisasi terhadap kecenderungan praktek kecurangan. *Jurnal Akuntansi Berkelanjutan Indonesia* 1 (3): 372–88.
- Ardi, M. 2017. “Peran Audit Internal Terhadap Pelaksanaan Good Governance Di Perbankan Syariah.” *DIKTUM: Jurnal Syariah dan Hukum* 15 (2): 169–76. <https://doi.org/10.35905/diktum.v15i2.433>.

- Arif, L. F., I. S. Putra. 2016. Peranan audit internal untuk menunjang efektifitas pengendalian internal persediaan obat-obatan pada rumah sakit umum aminah blitar. *Statistical Field Theor* 3 (1): 43–59..
- Ekayanti, W. N, E. Sujana, M. A. Wahyuni. 2017. “Pengendalian Intern Pada Lembaga Perkreditan Desa (Lpd) Se-Kecamatan Payangan Kabupaten Gianyar.” *e-journalSI Ak Universitas Pendidikan Ganesha Jurusan Akuntansi Program SI* 7 (1).
- Fitri, C. I. W. 2018. Pengaruh budaya organisasi dan peran auditor internal terhadap pencegahan fraud. *Jurnal Akuntansi Fakultas Ekonomi dan Bisnis Universitas Negeri Padang*, 1–15.
- Hartono, A. B., A. Himmawan, dan D. Nugroho. 2022. “Pengaruh pengendalian internal terhadap pencegahan fraud dengan intervening good corporate governance.” *Fair Value : Jurnal Ilmiah Akuntansi dan Keuangan* 4 (4): 1912–20.
- Kibtiyah, M. M. G. W., M. M. R. Sari. 2017. Pengaruh kompetensi, budaya organisasi dan gaya kepemimpinan pada efektifitas sistem pengendalian intern pengadaan barang/jasa pemerintah.” *E-Jurnal Ekonomi dan Bisnis Universitas Udayana* 5: 1877–1908.
- Kristiana, W. L., M. A. Wahyuni, E. Sujana. 2017. Pengaruh sistem pengendalian intern, kinerja organisasi dan budaya organisasi terhadap penerapan good corporate governance (studi kasus pada lpd se-kecamatan sukasada). *e-Journal SI Ak Program Pendidikan Akuntansi Universitas Ganesha* 7 (1): 1–12.
- Lorensa, C. N. 2018. Pengaruh budaya organisasi dan peran auditor internal terhadap pencegahan fraud. *Jurnal Akuntansi & Keuangan Daerah* 13 (2): 13–25.
- Nelaz, Y. S, A. Hasan., E. Savitri. 2018. Pengaruh faktor - faktor audit internal, pengendalian internal, dan budaya organisasi terhadap pelaksanaan *good corporate governance* (studi empiris perusahaan bumh pekanbaru.” *Jurnal Ekonomi* 26 (03): 84–89.
- Rahman, K. G. 2020. Sistem pengendalian internal dan peran audit internal terhadap pencegahan kecurangan. *Bongaya Journal for Research in Accounting* 3 (1): 20–27.
- Rismawati, M. Y., R. Asriani. 2015. Pengaruh internal audit terhadap penerapan *good corporate governance* pada pt . FIF cabang palopo. *Jurnal Akuntansi* 02 (01): 32–37.
- Rosya, O. S. T., C. Maksun. 2020. Pengaruh gaya kepemimpinan dan budaya organisasi terhadap kinerja karyawan dengan penerapan *good corporate goverment* (GCG) sebagai variabel intervening. *Commerce Jurnal Ilmiah Politeknik Piksi Input Serang* 7 (3): 269–94.
- Sanusi, S. F., Sutrisno, D. H. Suwiryo. 2019. Pengaruh *corporate governance* dan kualitas audit terhadap pengungkapan *corporate social responsibility*.” *Kompartemen: Jurnal Ilmiah Akuntansi* 17 (1): 61–68.
- Saputra, A. 2017. Pengaruh sistem internal , kontrol , audit internal dan penerapan *good corporate governance* terhadap kecurangan (fraud) perbankan (Studi Kasus Pada Bank Syariah Anak Perusahaan BUMN di Medan).” *Owner Riset & Jurnal Akuntansi* 1 (1): 48–55.
- Saputra, A. B. 2020. Pengaruh Budaya Organisasi Dan Peran Auditor Internal Terhadap Pencegahan Fraud Dengan Good Corporate Governance Sebagai Intervening. *Skripsi*: Jakarta: Universitas Islam Negeri Syarif Hidayatullah.
- Softian, P. A. 2017. Pengaruh kesesuaian kompensasi, motivasi, budaya etis organisasi terhadap kecurangan laporan keuangan daerah. *Artikel Ilmiah* 1 (1): 1–9.
- Syarif, M. R. 2016. Pengaruh pengendalian internal, *good governance*, peranan auditor internal, dan keadilan organisasi terhadap tingkat kecurangan (Studi Pada SKPD Kabupaten Rokan Hulu).” *JOMFekom* 3 (1): 2511–2534.
- Tuanakotta, T. M. 2016. *Audit Kontemporer*. Jakarta: Salemba Empat.
- Widaningsih, M., D. N. Hakim. 2015. Pengaruh profesionalisme auditor internal terhadap pencegahan dan pendeteksian kecurangan (fraud). *Jurnal Riset Akuntansi dan Keuangan* 3 (1): 586–602.
- Widyaswari, D. A. N., G. A. Yuniarta, E. Sujana. 2017. Pengaruh keefektifan pengendalian internal , kesesuaian kompensasi , dan budaya organisasi lembaga perkreditan Desa (LPD) se-kecamatan susut.” *e-Jurnal Universitas Pendidikan Ganesha* 8 (2): 1–12.
- Wulandari, Putri, Amir Hasan, dan M Rasuli. 2019. “Pengaruh Independensi, Kompetensi Kerja, Peran Auditor Internal Terhadap Efektivitas Sistem Pengendalian Internal dengan Kinerja Auditor Internal sebagai Pemoderasi.” *Jurnal Akuntansi* 8 (1): 52–66.



E-ISSN : 2549-5992, P-ISSN : 2088-0944

Available online at:

<https://ejournal.itbwigalumajang.ac.id/index.php/wiga>

- Yusriwati. 2017. Pengaruh peran audit internal terhadap pencegahan kecurangan pada perusahaan perbankan di pekanbaru. *Jurnal Akuntansi dan Keuangan* 6 (2): 1–13.
- Zelmiyanti, R., L. Anita. 2015. Pengaruh budaya organisasi dan peran auditor internal terhadap pencegahan kecurangan dengan pelaksanaan sistem pengendalian internal sebagai variabel intervening.” *Jurnal Akuntansi Keuangan Dan Bisnis* 8 (1): 67–76.