

Analysis of the Commitment of Organizations and Government Internal Control Systems to Fraud Prevention in the Government Sector

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Abstract

The purpose of this study was to analyze and examine the effect of organizational commitment and the government's internal control system on fraud prevention in the government sector. In this study, the respondents were the Auditors of the Supreme Audit Agency (BPK) of the Republic of Indonesia. Sampling was done by using the sampling method, with the number of samples collected as many as 148 respondents. The type of data used in this research is primary data. The data collection method in this study used a questionnaire distributed via google form. The results of the research and analysis state that organizational commitment and the government's internal control system have a significant effect on fraud prevention in the government sector, especially in the Supreme Audit Agency (BPK) of the Republic of Indonesia. The data analysis technique used in this research is the application of the Partial Least Square model estimation application with the smartPLS statistical software version 3.3.6 for Windows 64-bit.

Keywords

auditor; supreme audit agency (BPK); organizational commitment; government internal control system; and fraud prevention



I. Introduction

Fraud practices in general until now still continue to be a phenomenal issue that is always interesting to discuss. Based on empirical data from the results of a survey by the Association of Certified Fraud Examiners (ACFE Indonesia Chapter #111, 2020) it is explained that *Fraud* is a problem that continues to occur until now. Fraud is increasing in almost all sectors, especially in the government sector. According to the results of a survey conducted by the Association of Certified Fraud Examiners (ACFE Indonesia Chapter #111, 2020), the government sector is the second largest sector in Asia-pacific with a fraud presentation of 13% or as many as 26 cases after the financial and banking industry sector by 19% or as many as 37 cases. In Indonesia itself in terms of eradicating corruption, based on Transparency International's 2021 report, the Corruption Perception Index (CPI) for the 2020 measurement year scored 37 out of the highest score of 100 and was ranked 102 out of 180 countries surveyed. This score is down three points from 2019 which was at a score of 40.

Corruption Crimes related to fraud are bribery cases of corruption eradication commission (KPK) investigators in the amount of Rp1,500,000,000 with the aim of asking investigators to seek to get the KPK to stop prosecuting cases of alleged corruption by auctioning/transferring positions that allegedly ensnared the Mayor of Tanjung Balai, North Sumatra. The money was transferred in stages 59 times through bank accounts belonging to colleagues of KPK investigators and other allegations, the Mayor of Tanjung Balai also gave cash to KPK investigators up to a total of Rp1,300,000,000,-. KPK investigators always promise corruption cases related to auctions/mutations of positions

that allegedly dragged the Mayor of Tanjung Balai to stop at the KPK. In fact, the case continued and was not stopped by the KPK. Based on the results of the KPK Supervisory Board session, it was determined that the KPK investigator was guilty of violating ethics and imposed sanctions for the dishonorable dismissal of the KPK investigator.

Based on this description, there are several reasons behind why corruption is widely carried out by employees of government agencies, including the weak organizational commitment and weak government internal control system for fraud prevention. Organizational commitment according to (Mowday et al., 1979) is the relative strength of the individual in identifying his or her involvement in the organizational part. It can be characterized by acceptance of the values and goals of the organization, readiness and willingness to strive earnestly on behalf of the organization and the desire to maintain membership within the organization. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021).

Furthermore, efforts to prevent fraud in government agencies are by implementing an internal control system. The implementation of the government internal control system implemented by the organization of a ministry / government agency can be a factor in preventing fraud. Internal control is not there or weak or carried out loosely and ineffectively is one of the loopholes for fraud. In the public sector such as government agencies as stated in Law Number 1 of 2004 Article 58 paragraph (1) states that in order to improve the performance, transparency, and accountability of state financial management, the President as the Head of Government regulates and organizes an internal control system within the government as a whole. Paragraph (2) states that the internal control system as referred to in paragraph (1) shall be established by government regulation. Then Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), Article 1 paragraph (1) The Internal Control System is an integral process in actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of key reporting, security of state assets, and the observance of laws and regulations. The implementation of internal control is carried out by the Government Officials Supervision Officer (APIP). APIP is a government agency as well as an internal government auditor formed with the task of carrying out internal supervision within the central government and/or local government, consisting of the Financial and Development Supervision Agency (BPKP), the Inspectorate General of Ministries, the Inspectorate/internal supervision unit at the Ministry of State, the Main Inspectorate/Inspectorate of Non-Ministerial Government Institutions, the Provincial/Regency/City Inspectorate, and the internal supervision unit at Legal Entities Other governments are in accordance with laws and regulations.

II. Review of Literature

2.1 Agency Theory

(Jensen & Meckling, 1976) describes an agency relationship as a contract under one or more principals involving agents to perform multiple services for them by delegating decision-making authority to agents. Both principals and agents are assumed to be rational economic people and motivated solely by self-interest. The principal delegates decision-making regarding the company to the manager or agent. After all, managers do not always act as shareholders see fit. The main purpose of agency theory is to explain how parties to contractual relationships can design contracts whose purpose is to minimize costs as a result of unsymmetric information and conditions of uncertainty. Agency theory seeks to

answer agency problems that occur because the parties who cooperate with each other have different goals. Agency theory is emphasized to overcome two problems that can occur in agency relationships (Eisenhardt, 1989).

2.2 Teori *Fraud Hexagon*

Hexagon fraud is a new view of the phenomenon of *fraud* that was sparked by Georgios L. Vousinas in 2016. This theory is a development of *the fraud triangle* previously proposed by Cressey in 1953, namely opportunity, rationalization and pressure, by adding three elements, namely *competence*, arrogance and *collusion*. The hexagon fraud can be summarized in the diagram as follows:

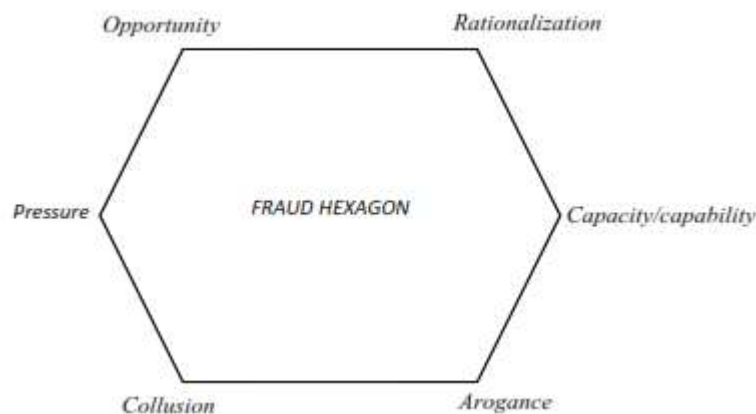


Figure 1. *Hexagon Fraud Element, Georgios L. Vousinas (Vousinas, 2019)*

Here's an explanation for each of the factors in *the hexagon fraud*:

a. *Pressure*

Pressure is an impulse that causes someone to commit fraud. The factors that can encourage a person to commit fraud are some of them due to financial and non-financial factors faced by an employee / management that are difficult to solve in a legal or ethical way (Moeller, 2009) dissatisfaction with the compensation obtained (Mahsun et al., 2007) perceptions of organizational justice (Rae and Subramaniam, 2008; COSO, 2004, Holtfreter, 2004, or income less than an employee or insufficient living needs (Sopanah, 2010).

b. *Opportunity*

Opportunity that can allow fraud to occur. This can usually happen because of a weak internal control in an organization which can be caused by a lack of supervision and abuse of authority owned by an employee who has a position in a company organization. Several studies related to *opportunities* are the weak internal control system carried out by management or leaders to allow employees to commit *fraud* because it is felt that there is an opportunity and opportunity to carry out their fraud and there is no strict supervision on the part of management or leaders (Suwena, 2021), the implementation of internal control (Setiawan & Helmayunita, 2017). *Fraud* can occur due to *opportunities* caused by weaknesses in authorization procedures, no clear separation of authority, no independent assessment of performance, inadequate documents and records (*The Institute Internal Auditors*, 2009).

c. *Rationalization*

Rationalization (justification) is an apparent reason to justify an act of *fraud* and the perpetrator considers it a natural thing to do (Shelton et al., 2014) The perpetrator of *fraud* usually always looks for reasons to justify what he did is his right, and not an act

of fraud and even feels that what the perpetrator did is a legitimate thing only and has been in accordance with the code ethics of an organization in which he works.

d. Competence or capability

Competence or capability is an employee's expertise to ignore an internal control, develop a concealment strategy, and observe social conditions to meet his personal interests (Crowe et al., 2011).

e. Arrogance

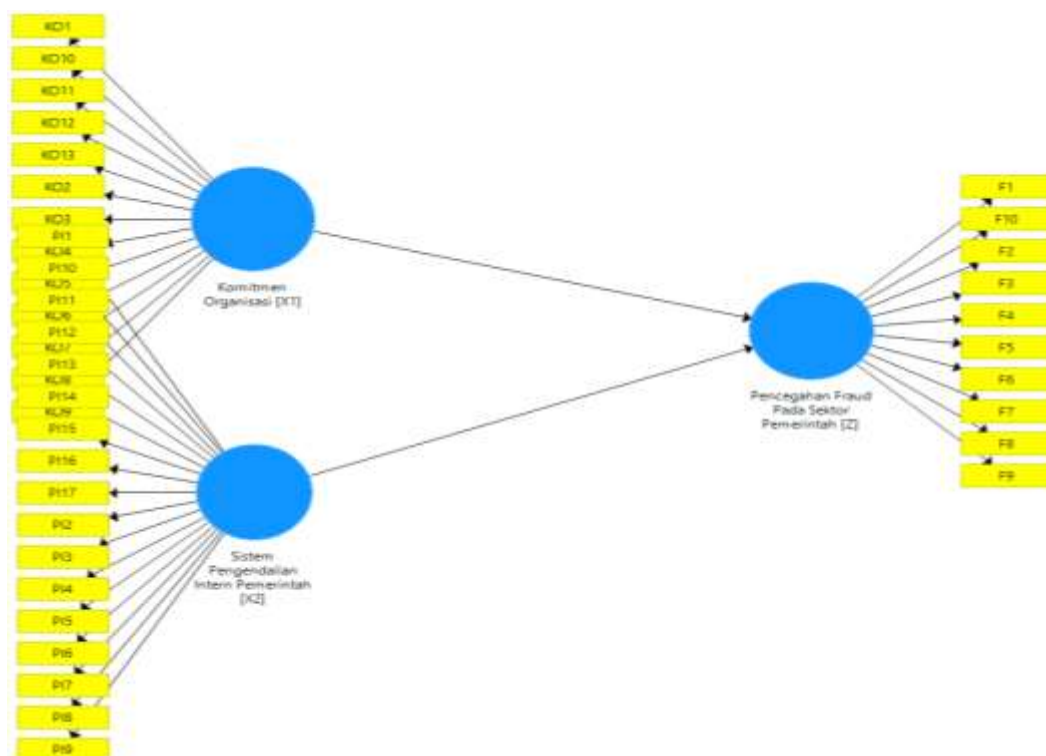
Arrogance is a trait of superiority over a right that is owned and feels that the internal control applied in an organization or company policy does not apply to the person (perpetrator) (Crowe et al., 2011).

f. Collusion

Collusion refers to an agreement that can deceive a party, whereby the deceived party is as many as two or more people, for one party that aims to take other actions for some unfavorable purpose, such as deceiving a third party from the rights it has (Vousinas, 2019).

2.3 Conceptual Framework of the Research

In accordance with the title of this study, analysis of organizational commitment and the government's internal control system to fraud prevention in the government sector, we provide a research model that is stated with the following functions:



Source: Primary data processed, January 2022

Figure 1. Conceptual framework of the study

2.4 Research Hypothesis

a. The Organization's Commitment to Fraud Prevention in the Government Sector

(Steers, 1985:50) defines organizational commitment as a sense of identification (trust in organizational values), involvement (willingness to try their best for the benefit of the organization) and loyalty (desire to remain a member of the organization in question)

expressed by an employee towards his organization. The relationship between organizational commitment and fraud prevention is closely related. Employees who have a commitment to work, will view the effort and performance they give to the organization as having a positive meaning for their own individual welfare. According to the results of research (Sistri, 2021) regarding organizational commitment, organizational commitment has a positive effect on fraud prevention. This is in line with research conducted by (Lestari & Ayu, 2021) and (Dewi et al., 2018) with the result that organizational commitment also has a positive effect on fraud prevention

H₁: Organizational commitment has a positive effect on fraud prevention in the government sector.

b. Internal Control System for Fraud Prevention in the Government Sector

The Internal Control System according to PP Number 60 of 2008 (Government Regulation No. 60, 2008) is an integral process in actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations. (Mirinaviciene, 2014) mentions strong internal control is a factor influencing fair financial reporting and fraud prevention and detection. In the journal (Hamdani & Albar, 2016) it is stated that weak internal control is one of the causes of fraud. The implementation of good internal control is expected to prevent fraud. Management can strengthen the role of internal control by adding its employees, and there are no several important positions filled by the same employee. (Albar & Fitri, 2018) in his research stated that the internal control system is detrimental to fraud. This means that improving the internal control system will reduce fraud. In addition, the results of the study (Setyaningsih & Handayani, 2017) stated that internal control has a positive effect on fraud prevention. Through internal control, it can be known whether employees have performed work in accordance with their duties and functions efficiently and effectively. Good internal control can improve employee compliance with applicable rules and reduce fraudulent practices, as in the triangle theory of cheating, which is an opportunity for anyone to commit fraud. However, by reducing opportunities, it can reduce the tendency to fraudulent practices and can more easily detect fraud early.

H₂: The Government Internal Control System has a positive effect on fraud prevention in the government sector.

III. Research Method

This research is a quantitative study using primary data. Quantitative is a type of data in the form of numbers derived from the calculation of each attribute of measuring variables (Chandrarini, 2017). This research is an *explanatory research (explanatory/confirmatory research)* which is research that intends to explain the causal relationship/influence between variables through hypothesis testing that has been previously formulated. This study explains the relationship of the influence of independent variables (ie; organizational commitment and government internal control system) to dependent variables (i.e. fraud prevention in the government sector).

The method is carried out by distributing questionnaires. The primary data used in this study was obtained by applying a list of statements in a structured questionnaire that was distributed online via a google form link from October 01, 2021 to November 15, 2021. The sample of this study was 148 people using saturated sampling techniques, and

the population in this study was the Auditor of the Financial Audit Agency (BPK) of the Republic of Indonesia.

The study used a closed-ended question type that asked respondents to choose one of the answers that had been provided about their perception of fraud prevention. According to (Sekaran & Bougie, 2017), the sample is a subset of the population. The sampling method used is purposive sampling. According to (Sekaran & Bougie, 2017) populations are groups of people, events, or interesting things that researchers want to make opinions (based on sample statistics).

The object of this study is the organizational commitment and internal control system of the government. The data source is primary data through questionnaires that have been distributed to employees of the Financial Audit Agency (BPK) of the Republic of Indonesia with the functional position of examiner (Auditor). In this study two variables were measured using the Likert Scale, from 1 to 5 where: 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Neutral (N), 4 = Agree (S) and 5 = Strongly Agree (SS).

The data analysis technique used in this study was to use the Partial Least Square estimation model application by using smartPLS statistical software version 3.3.6 for Windows 64 bit.

Operationalization of Research Variables

Based on the analysis model, the variables in this study consist of:

3.1 Independent Variables

In this study, the independent variables are organizational commitment [X1], and Sistem internal government control [X2].

Organizational commitment [X1] is measured by 3 (three) indicators based on (Meyer et al., 1993) namely *affective commitment*, *continuance commitment* and *normative commitment*.

The government internal control system [X2] is measured by (5) five indicators based on internal control instruments according to Government Regulation Number 60 concerning the Government Internal Control System (PP No. 60, 2008) with the indicators used, namely; control environment, risk assessment, control activities, information and communication, and monitoring.

3.2 Dependent Variables

In this study, the dependent variable is fraud prevention in the government sector [Z], the fraud prevention variable in the government sector is measured by (5) indicators based on the BPKP amendment (Pusdiklatwas BPKP, 2008) regarding fraud prevention methods which are a scale to measure the prevention of fraud in the Government sector. The indicators for preventing fraud in the Government sector are the establishment of anti-fraud policies, standard prevention procedures, organizations, control techniques, and sensitivity to fraud.

IV. Results and Discussion

4.1 Results

a. Respondent Profile

This study successfully distributed 148 questionnaires to respondents. The data used in this study included gender, age, education, and length of work.

The respondents' description data was dominated by men as many as 85 respondents (57.4%) while female respondents as many as 63 respondents (42.6%). Judging from age, respondents were in the age range of 31 - 40 years, namely 106 respondents (71.6%). Furthermore, respondents aged between 41 - 50 years were 27 respondents (18.2%). Furthermore, respondents who were more than 50 years old were 13 respondents (8.8%) and finally the answerers aged 20 - 30 years as many as 2 respondents (1.4%). From the characteristics of respondents based on the last education, the majority of respondents with Bachelor / S1 education, namely 88 respondents (59.5%). Then the remaining 60 respondents stated that their last education was Postgraduate / S2 (40.5%). And based on the length of work, it is known that the majority of respondents have worked for less than 8-10 years, namely 50 respondents (33.8%), followed by respondents who worked for 11-13 years, namely 43 respondents (29.1%) and as many as 41 respondents (27.7%) worked for more than 13 years, the remaining 14 respondents have worked for 5-7 years.

Table 1. Descriptive Statistics

| Variable | N | Min | Max | Mean | Std. Deviation |
|--|-----|-----|-----|-------|----------------|
| Organizational Commitment [X1] | 148 | 1 | 5 | 4,080 | 0,700 |
| Government internal control system [X2] | 148 | 1 | 5 | 4,214 | 0,575 |
| Fraud prevention in the government sector [Z] | 148 | 1 | 5 | 4,188 | 0,626 |

Source: Primary data processed, January 2022

Based on Tabel 1. The Descriptive Statistics above can be seen that the number of data from this study is as many as 148 research sample data. The test results above show the minimum, maximum, average, and standard deviation values for each variable. From the results of the data analysis above, it can be concluded as follows;

The mean values and standard deviations in the organization's skmitmen variables are 4.080 and 0.700. A standard deviation value smaller than the mean indicates if the organizational commitment variable is homogeneous. The average value can be concluded that the value of the organization's Commitment to the CPC Auditor is 4,080. The minimum and maximum values of these variables are 1,000 and 5,000.

The mean andn values of standard deviations in the government internal control system [X2] variables are 4.214 and 0.575. A standard deviation value smaller than the mean indicates that the government's internal control system variables are homogeneous. The average value can be concluded that the value of the organization's Commitment to the CPC Auditor is 4,214. The minimum and maximum values of these variables are 1,000 and 5,000.

Table 2. Outer Loading Results

| <i>Latent Construct</i> | <i>Indicator</i> | <i>Outer Loading</i> | <i>Remarks</i> |
|--|------------------|----------------------|----------------|
| Organizational Commitment [X1] | KO1 | 0,794 | <i>Valid</i> |
| | KO2 | 0,828 | <i>Valid</i> |
| | KO3 | 0,903 | <i>Valid</i> |
| | KO4 | 0,878 | <i>Valid</i> |
| | KO5 | 0,689 | <i>Valid</i> |
| | KO6 | 0,713 | <i>Valid</i> |
| | KO7 | 0,562 | <i>Valid</i> |
| | KO8 | 0,389 | <i>Invalid</i> |
| | KO9 | 0,157 | <i>Invalid</i> |
| | KO10 | 0,816 | <i>Valid</i> |
| | KO11 | 0,884 | <i>Valid</i> |
| | KO12 | 0,885 | <i>Valid</i> |
| | KO13 | 0,784 | <i>Valid</i> |
| Government Internal Control System [X2] | PI1 | 0,575 | <i>Valid</i> |
| | PI2 | 0,849 | <i>Valid</i> |
| | PI3 | 0,660 | <i>Valid</i> |
| | PI4 | 0,719 | <i>Valid</i> |
| | PI5 | 0,736 | <i>Valid</i> |
| | PI6 | 0,801 | <i>Valid</i> |
| | PI7 | 0,851 | <i>Valid</i> |
| | PI8 | 0,851 | <i>Valid</i> |
| | PI9 | 0,824 | <i>Valid</i> |
| | PI10 | 0,858 | <i>Valid</i> |
| | PI11 | 0,830 | <i>Valid</i> |
| | PI12 | 0,824 | <i>Valid</i> |
| | PI13 | 0,850 | <i>Valid</i> |
| | PI14 | 0,908 | <i>Valid</i> |
| | PI15 | 0,877 | <i>Valid</i> |
| | PI16 | 0,668 | <i>Valid</i> |
| | PI17 | 0,831 | <i>Valid</i> |
| Fraud Prevention in the Government Sector [Z] | F1 | 0,727 | <i>Valid</i> |
| | F2 | 0,789 | <i>Valid</i> |
| | F3 | 0,770 | <i>Valid</i> |
| | F4 | 0,766 | <i>Valid</i> |
| | F5 | 0,808 | <i>Valid</i> |
| | F6 | 0,660 | <i>Valid</i> |
| | F7 | 0,848 | <i>Valid</i> |
| | F8 | 0,820 | <i>Valid</i> |
| | F9 | 0,844 | <i>Valid</i> |
| | F10 | 0,882 | <i>Valid</i> |

Source: Primary data processed, January 2022

The results of data processing with semPLS are seen in Table 2 *Result Outer Loading* above. There are two indicators that are declared *Invalid*, namely in KO8 with an *Outer Loading* value of 0.389 and *Outer Loading* KO9 worth 0.157, and the rest have a *loading factor* value above 0.5.

Table 3. Average Variance Extracted (AVE)

| <i>Latent Variable (Construct)</i> | <i>Average Variance Extracted (AVE)</i> | <i>Remarks</i> |
|---|---|----------------|
| Organizational Commitment [X1] | 0,584 \geq 0,5 | <i>Valid</i> |
| Government Internal Control System [X2] | 0,601 \geq 0,5 | <i>Valid</i> |
| Fraud Prevention in the Government Sector [Z] | 0,684 \geq 0,5 | <i>Valid</i> |

Source: Primary data processed, January 2022

Table above 3 above shows *the Average Variance Extracted (Ave)* value above 0.5 for all constructs contained in the research model, with the lowest *average variance extracted (AVE)* value of 0.584 in the Organizational Commitment construct [X1]. Thus, it can be concluded that the four variables used in the study are *Valid* and there is no problem of *discriminant validity*.

Table 4. Composite Reliability

| <i>Latent Variable (Construct)</i> | <i>Composite Reliability</i> | <i>Remarks</i> |
|---|------------------------------|-----------------|
| Organizational Commitment [X1] | 0,948 \geq 0,70 | <i>Reliable</i> |
| Government Internal Control System [X2] | 0,962 \geq 0,70 | <i>Reliable</i> |
| Fraud Prevention in the Government Sector [Z] | 0,956 \geq 0,70 | <i>Reliable</i> |

Source: Primary data processed, January 2022

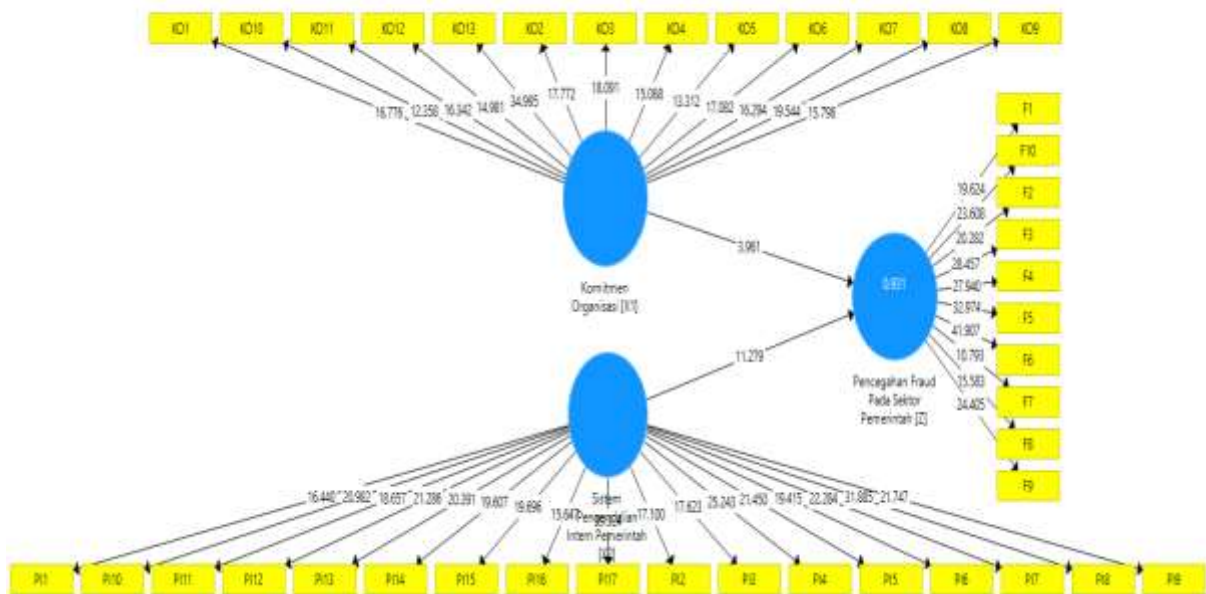
Table 4. *Composite Reliability* above shows that the *Composite Reliability* value for all constructs is above 0.7 which indicates that all constructs on the estimated model meet the *discriminant validity* criteria. Based on *the value of Composite Reliability* Table 4. above, it can be concluded that all variables used in this study are *Reliable*. The lowest *composite reliability* value was 0.948 in the Organizational Commitment construct [X1].

Table 5. Cronbach's Alpha

| <i>Latent Variable (Construct)</i> | <i>Cronbach's Alpha</i> | <i>Remarks</i> |
|---|-------------------------|-----------------|
| Organizational Commitment [X1] | 0,940 \geq 0,70 | <i>Reliable</i> |
| Government Internal Control System [X2] | 0,958 \geq 0,70 | <i>Reliable</i> |
| Fraud Prevention in the Government Sector [Z] | 0,948 \geq 0,70 | <i>Reliable</i> |

Source: Primary data processed, January 2022

The recommended value for *Cronbach's Alpha* is above 0.7 (Hartono J.M., 2011), and in table 5 of *Cronbach's Alpha* above, it indicates that the value of *Cronbach's Alpha* for all constructs is above 0.7. Based on the value of *Cronbach's Alpha* above, it can be concluded that all variables used in this study are *Reliable*. The lowest value is 0.940 on the Organizational Commitment variable [X1].



Source: Primary data processed, January 2022

Figure 2. Results from PLS

The results of PLS processing in Figure 2 are summarized in Table 6 below as a result of hypothesis testing. The results can be used to respond to hypotheses in this study, based on data processing. T-Statistics and P-Values were assessed for hypothesis testing in this study.

Table 6. R Square Test

| | <i>R-Square</i> |
|---|-----------------|
| Fraud Prevention in the Government Sector [Z] | 0,931 |

Source: Primary data processed, January 2022

Table 6 above gives an R-Square value of 0.931 for the Government Sector Fraud Prevention construct [Z] which means that Fraud Prevention in the Government Sector [Z] is able to explain the variance of Fraud Prevention in the Government Sector [Z] of 93.1%. The value of R-Square, which is influenced by Organizational Commitment and Fraud Prevention in the Government Sector, is 93.1%.

Table 7. The Result of Hypotesis Test

| | <i>Hypothesis</i> | <i>Original Sample</i> | <i>T Statistics</i> | <i>Remarks</i> |
|----------------|--|------------------------|---------------------|-------------------------|
| H ₁ | Organizational Commitment [X1] -> Fraud Prevention in the Government Sector [Z] | 0,264 | 4,313 | H ₁ Accepted |
| H ₂ | Government Internal Control System [X2] -> Fraud Prevention in the Government Sector [Z] | 0,721 | 12,245 | H ₂ Accepted |

Source: Primary data processed, January 2022

In table 7 above, the H 1 hypothesis test shows that the influence between Organizational Commitment [X1] on Fraud Prevention in the Government Sector [Z] is

significant with a t-statistic of 4,313 (> 1.96). The *original sample estimate* value is positive, which is 0.264 which shows that the direction of the relationship between organizational commitment and fraud prevention in the government sector is positive. Thus the H₁ hypothesis in this study states that "Organizational commitment has a positive effect on fraud prevention in the government sector" so that the H₁ hypothesis is accepted.

Hypothesis Test H₂ which shows that the influence between Sistem of government internal control [X₂] on The Prevention of Fraud in the Government Sector [Z] is significant with a t-statistic of 12,245 (> 1.96). The *original sample estimate* value is positive, which is 0.721 which shows that the direction of the relationship between the government's internal control system and fraud prevention in the government sector is positive. Thus hypothesis H₂ in this study which states that "Sistem internal control of the government has a positive effect on the prevention of fraud in the government sector" so that the hypothesis of H₂ is accepted.

4.2 Discussion

a. The Organization's Commitment to Fraud Prevention in the Government Sector

This study found that organizational commitment has a positive and significant effect on fraud prevention in the government sector so that the first hypothesis (H₁) is accepted, so that it can be concluded that the higher the organizational commitment will have a positive effect on fraud prevention in the government sector. The results also explained that the organizational commitment owned by BPK auditors can improve fraud prevention in the government sector. The organizational commitment in question is an organizational commitment measured by 3 (three) indicators based on (Meyer et al., 1993) namely *affective commitment*, *continuance commitment* and *Normative commitment*

b. Internal Control System for Fraud Prevention in the Government Sector

This study found that Internal Control has a positive and significant effect on fraud prevention in the government sector so that the first hypothesis (H₂) is accepted, so that it can be concluded that the higher the Internal Control, the more positive it will have a positive effect on fraud prevention in the government sector. The results also explained that internal control owned by BPK auditors can improve fraud prevention in the government sector. Internal Control in question is the government's internal control system which is measured by (5) five indicators based on internal control instruments according to Government Regulation Number 60 concerning the Government Internal Control System (PP No. 60, 2008) with the indicators used, namely; control environment, risk assessment, control activities, information and communication, and monitoring.

V. Conclusion

Based on the discussion and analysis carried out, the research findings can be concluded as follows: that organizational commitment and the government's internal control system have a significant effect on fraud prevention in the government sector. This finding shows that the Functional Officer (Auditor) of the Financial Audit Agency (BPK) of the Republic of Indonesia has a good organizational commitment and internal control system and has been effective in preventing fraud in the government sector. This study recommends additional research to increase and expand the region, sample size, and use of more and varied variables. The sample of this study is still relatively small and limited to BPK Auditors but can be researched by all Government Internal Auditors in Indonesia, so that the research results can be more generalized.

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