

The Influence of Internal Control Systems, Whistleblowing Systems, and Organizational Culture on Fraud Prevention at PT Triana Harvestindo Nusantara

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Abstract: The increasing frequency of fraud cases in the industrial sector, including textiles, reflects the insufficient implementation of internal controls, whistleblowing mechanisms, and ethical organizational culture. Internal actors both individuals and groups are often responsible, underscoring the need for a systematic approach to prevention. This study examines the influence of internal control systems, whistleblowing systems, and organizational culture on fraud prevention at PT Triana Harvestindo Nusantara. Using a quantitative, causally associative method, data were gathered from 200 employees through structured questionnaires and analyzed via SPSS version 25. Results indicate that all three variables significantly contribute to mitigating fraud risk. The findings suggest that reinforcing internal controls, promoting secure reporting channels, and embedding integrity within the corporate culture are essential to reducing fraudulent activities.

Keywords: Internal Control System, Whistleblowing System, Organizational Culture, Fraud Prevention.

Introduction

Currently, fraud cases remain a serious challenge in Indonesia and continue to threaten the country's economic stability. Fraud can occur in various sectors, both in government environments and in the private sector. According to Bambang Brodjonegoro, the Indonesian Minister of Research and Technology, as cited in Trisakti et al. (2024), approximately eighty percent of corruption cases in Indonesia involve the private sector. Perpetrators of fraud can be anyone—from ordinary employees with no high-ranking positions to officials or individuals in important roles, whether in the public or private sectors (Anlilua et al., 2023). Every company, organization, or government agency finds it difficult to be completely protected from the threat of fraud. One of the most common types of fraud in organizations is internal fraud. According to Lamawitak & Goo (2021), internal fraud refers to deliberate actions carried out by managers, employees, and executives within the companies where they work.

Based on the definition by the Association of Certified Fraud Examiners (ACFE), fraud refers to a deliberate action by a person or organization, carried out with the knowledge that it is dishonest or improper, aiming to gain unfair advantage for themselves or others (Ernst & Young LLP, as cited in Kusumawardhani, 2022). In addition, Arens and Loebbecke, as referenced in Kusumawardhani (2022), describe fraud as the intentional provision of false or misleading information, fully aware of its inaccuracy, with the goal of deceiving others.

The Association of Certified Fraud Examiners (ACFE) identifies three core forms of fraud, each categorized according to the particular traits they exhibit. The first is asset misappropriation, which entails the illegal taking or misuse of organizational resources for personal benefit. The second is fraudulent financial reporting, commonly perpetrated by company or government officials to hide the true state of financial affairs. The third type is corruption, which frequently includes collusion with outside parties, thereby increasing the

complexity of detection. In recent years, data released by Indonesia's Corruption Eradication Commission (KPK) in 2023 revealed that 441 instances of fraud occurred within private sector companies, raising significant concern among multiple stakeholders. Fraud practices such as financial statement manipulation, fund embezzlement, misuse of company assets, and collusion with external parties increasingly demonstrate that many companies still have

weaknesses in their internal monitoring systems. According to the PwC Global Economic Crime and Fraud Survey 2023, asset misappropriation is one of the most frequently occurring types of fraud, with incidents affecting nearly 51% of companies in the manufacturing sector, including the textile industry. Several fraud cases have occurred in the textile industry (Table 1).

Table 1. Fraud Cases in Textile Industry Companies

No	Company	Modus Operandi	Type of Fraud	Total Loss
1	PT Dialogue Garmino Utama (Tahun 2019)	Four employees were arrested for stealing production goods by releasing more items than recorded. The discrepancy was sold for Rp200,000–Rp500,000, causing a loss of Rp29 million since 2019. The case was uncovered through internal audit, a report from the company owner, and an investigation involving 23 witnesses, which revealed the warehouse employees' breach of trust.	Asset Misappropriation	Rp 29 Million
2	CV Mega Jaya Abadi (Tahun 2020)	Sumedang Police arrested eight perpetrators for stealing curtain fabric belonging to CV Mega Jaya Abadi, causing a loss of Rp1.4 billion. The thefts occurred four times between April–August 2020, involving security guards and former employees who stole 115,361 yards of fabric. The Rp80 million proceeds were shared among the perpetrators. The suspects were charged under Articles 363 and 480, with up to seven years of imprisonment. Evidence such as fabric, money, and vehicles was confiscated.	Asset Misappropriation	Rp 1,4 Billion
3	PT Spinmill Indah Industri (Tahun 2020)	Tigaraksa Police arrested seven individuals for embezzling 65 bales of imported cotton worth Rp400 million. The main perpetrators included security guard H (39) and laborer HS (41), who sold the cotton through former employee MS (38) to a buyer N (40) using fake documents. Middlemen AA (20), NS (33), and WS (39) were also involved. Evidence included 34 bales of cotton, 134 sacks of yarn, Rp48 million in cash, and vehicles. The suspects were charged under Articles 363 and 480 of the Criminal Code with penalties over five years.	Asset Misappropriation	Rp 400 Million

Source: Electronic media

One of the companies also operating in this sector is PT Triana Harvestindo Nusantara, which is engaged in the textile industry. Like other companies in the same industry, PT Triana Harvestindo Nusantara faces serious challenges related to asset misappropriation. The textile industry is known for its high risk of fraud, particularly in the form of raw material theft, inventory manipulation, and misuse of assets for personal benefit. This company also has a complex production process and a large volume of raw materials, which can create loopholes for fraudulent acts if internal control systems and monitoring mechanisms are not

optimally implemented. In practice, PT Triana Harvestindo Nusantara has experienced asset misappropriation by employees through raw fabric theft, reinforcing the urgency of strengthening fraud prevention systems through internal control, whistleblowing mechanisms, and the establishment of a strong organizational culture.

Based on the cases above, it is necessary to develop preventive measures against fraud. Fraud prevention refers to efforts or actions aimed at discouraging individuals from committing harmful fraudulent acts. Within a corporate environment, preventing fraud can be accomplished by establishing a

robust internal control system, promoting the use of a whistleblowing mechanism, and fostering an organizational culture that upholds openness and responsibility. Internal control systems refer to a set of procedures, policies, and activities designed to protect the organization from various risks, including financial, strategic, and reputational risks. Without adequate internal controls, a company becomes more vulnerable to potential fraud that could cause financial and reputational damage (Anlilua et al., 2023). In addition, strong internal control systems play a crucial role in enhancing adherence to existing regulations and in minimizing the chances of financial losses, non-compliance, and other forms of misconduct (Sukry, 2024).

The implementation of a whistleblowing mechanism also serves as an effective approach to deter fraudulent activities. A whistleblowing system provides a channel for individuals to report fraudulent activities within the organization (Mahdi & Darwis, 2020). When effectively implemented, such a system discourages employees from committing fraud (Pramudyastuti et al., 2021). It allows whistleblowers to report violations more easily. Fraud in organizations is often influenced by individual or group behavior. When companies foster a culture that values integrity, honesty, and ethics, employees are more likely to act properly and avoid fraudulent acts. By adapting to an environment that emphasizes honesty, discipline, fairness, transparency, and responsibility, a well-implemented organizational culture can minimize and prevent fraud (Anlilua et al., 2023).

The findings from Anggraeni et al. (2021) highlight that the whistleblowing system, internal control system, and organizational culture collectively play a crucial role in enhancing fraud prevention efforts within organisations, demonstrating a positive and significant impact. In contrast, the study conducted by Jeandry & Mokoginta (2021) presents a nuanced perspective, indicating that while internal control systems and organisational culture are influential in mitigating fraud risks, the whistleblowing system does not exhibit a significant effect on fraud prevention. This study diverges from these previous analyses by exploring the dynamics between these variables in a different context, potentially accounting for variations in organisational structures, cultural factors, or

methodological approaches, thereby contributing new insights to the existing body of literature on fraud prevention mechanisms.

Prior research by Herdiyanto et al. (2022) focused on the National Land Agency in Bandung City, while Rahmawati et al. (2023) conducted their study in a village in Bojonegoro Regency. This research, however, is conducted in the textile industry. The selection of this company was driven by the considerable fraud exposure associated with the textile industry and its history of asset misuse cases. This study will revisit the topic by distributing questionnaires based on the phenomenon described above and providing insight into the importance of internal control systems, whistleblowing mechanisms, and organizational culture in fraud prevention in textile industry companies.

Literature Review

Theory of Planned Behavior (TPB)

As an advancement of the Theory of Reasoned Action (TRA), the Theory of Planned Behavior (TPB) was introduced by Ajzen in 1991, as noted by Herdiyanto et al. (2022). TPB offers an approach to understanding behavior by emphasizing intention as the main factor that motivates individuals to engage in certain actions. According to Astuti (2021), The Theory of Planned Behavior (TPB) posits that a person's intention to engage in a certain action is influenced by three key components: their attitude toward the behavior, the social pressure they perceive (subjective norms), and their belief in their capability to perform it (perceived behavioral control). Attitude reflects the individual's personal evaluation of the behavior, indicating whether they consider it positive or negative.

Subjective norms involve the social pressure or expectations from people around them such as family and peers that influence their choices. Meanwhile, perceived behavioral control refers to one's belief in their ability to perform a certain action, which is based on past experiences or previously obtained information. The Theory of Planned Behavior (TPB) holds significance in the context of internal control systems, whistleblowing systems, and organizational culture, as all three play an important role in shaping perceptions, beliefs, and norms that encourage individuals to act

ethically and to actively participate in fraud prevention.

Fraud Triangle Theory

The Fraud Triangle, initially proposed by criminologist Donald R. Cressey in the 1950s, is a theoretical framework extensively employed in forensic accounting and auditing to understand the underlying motivations for fraudulent activities. This model comprises

three interconnected components: pressure (or incentive), opportunity, and rationalization, which together explain the psychological and situational factors facilitating fraudulent conduct. Recognized widely by practitioners and academics alike, the Fraud Triangle serves as a fundamental tool for identifying and mitigating the risk of fraud within various organizational contexts.

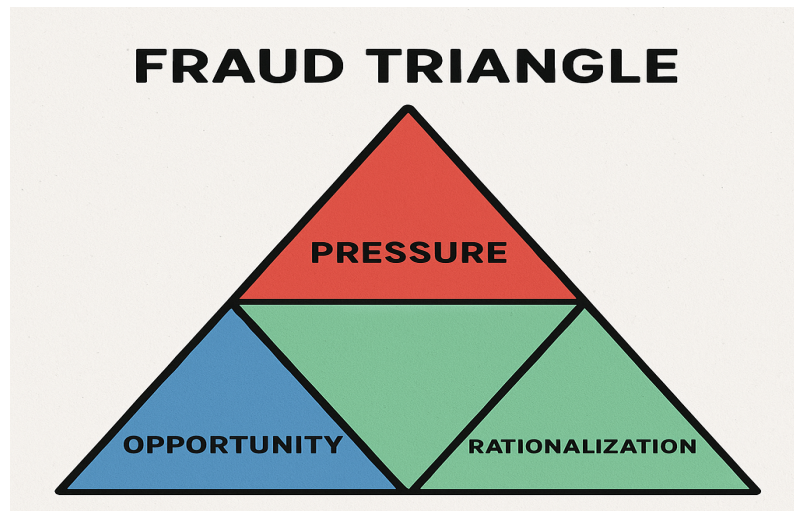


Figure 1. Fraud Triangle Theory

Pressure, the first element of the Fraud Triangle, encompasses both financial and non-financial incentives that compel individuals to engage in fraudulent acts. Financial pressures often stem from personal debt, unrealistic financial expectations, excessive lifestyle demands, or economic hardship. Conversely, non-financial pressures may involve workplace stress, job insecurity, addiction issues, personal ego, or peer competition. Individuals experiencing significant pressure might perceive fraudulent activities as their only viable option to resolve immediate difficulties, thus increasing their vulnerability to unethical behaviors. Consequently, understanding and addressing these pressures is crucial for preventing fraud and ensuring organizational integrity.

Opportunity, the second component, refers to circumstances that allow fraud to be executed, typically arising from inadequate internal controls, insufficient oversight, or ineffective governance systems. Weaknesses in organizational procedures, such as poor monitoring, lack of segregation of duties, insufficient accountability measures, or

inadequate employee training, significantly increase the likelihood of fraud. Furthermore, opportunity is often exacerbated in environments characterized by rapid organizational growth, high employee turnover, or complex corporate structures that obscure transparency. Organizations with limited or poorly implemented internal controls inadvertently create favorable environments for fraudulent behavior. Therefore, proactively identifying and rectifying these vulnerabilities is essential to establishing robust fraud prevention systems.

The third component, rationalization, describes the cognitive justification process perpetrators employ to reconcile their unethical actions with personal values or social expectations. Individuals who commit fraud often rationalize their behavior by perceiving it as temporary, justified, or harmless under specific conditions. Common rationalizations include notions such as viewing the act as borrowing money temporarily, perceiving themselves as unfairly compensated or treated, minimizing the perceived harm caused by their

actions, or normalizing fraud based on perceptions that others also engage in similar misconduct. Rationalization serves as a psychological coping mechanism, enabling perpetrators to maintain a positive self-image despite engaging in unethical activities. Understanding this component is pivotal for organizations aiming to address and counteract fraudulent tendencies effectively.

The components of the Fraud Triangle provide organizations with critical insights into the dynamics of fraudulent behavior, enabling them to proactively address risks by enhancing internal controls, strengthening monitoring mechanisms, and fostering an ethical culture to reduce susceptibility to fraud. By comprehensively addressing each component, reducing pressures through supportive environments, minimizing opportunities via effective controls, and challenging rationalizations through strong ethical leadership and clear organizational values, firms can significantly decrease their vulnerability to fraudulent actions. Continuous education, vigilant oversight, and robust internal audit functions further contribute to establishing a resilient organizational framework capable of detecting and mitigating fraud risks efficiently.

Fraud

Fraud, as delineated by Hazaea et al. (2021), is an intricate and all-encompassing concept that involves a spectrum of intentional, deceptive strategies meticulously crafted by individuals with the objective of securing unmerited benefits. These fraudulent activities are characterised by their calculated and deliberate execution, often requiring significant planning, manipulation, and sophistication to mislead others successfully. The essence of fraud lies in its reliance on false representations or misstatements, which are strategically employed to distort the truth and exploit the trust of unsuspecting victims. This broad definition underscores not only the complex mechanisms underlying fraudulent acts but also the deliberate intent of perpetrators to carefully orchestrate schemes that maximise their deceptive outcomes while often evading detection.

Furthermore, the Association of Certified Fraud Examiners (ACFE) expands on this definition by identifying fraud as an

unlawful act that can be perpetrated not only by individuals operating within an organisation but also by external parties. This perspective underscores the pervasive nature of fraud, which can infiltrate both internal processes and external interactions, posing significant risks to organisations and individuals alike. The ACFE's definition also suggests that fraud can manifest in various forms, ranging from complex financial schemes to simple acts of deception.

Tuanakotta (2020:196) classifies fraud into three principal categories, providing a structured framework for understanding the different dimensions of fraudulent behaviour. The first category, manipulation of statements, involves the deliberate alteration or falsification of financial records and reports to present a misleading picture of an organisation's financial health, often designed to mislead stakeholders such as investors, regulators, and management to create an illusion of profitability or financial stability. The second category, misuse of assets, refers to the improper or unauthorised use of an organisation's resources for personal gain, including examples like theft of cash, embezzlement, or unauthorised use of company property, making it one of the most common forms of fraud within organisations. Lastly, acts of corruption encompass unethical practices such as bribery, kickbacks, and conflicts of interest, wherein individuals abuse their authority for personal benefit, often involving collusion between internal and external parties, which makes it challenging to detect and prevent.

Internal Control System

As stated by Marciano (2021), internal control serves as a vital mechanism for preventing fraud risks. An effectively designed and implemented internal control system can limit the opportunities for unethical behavior and the tendency for fraudulent acts, particularly in the accounting field. With strong internal controls and structured oversight, companies can maintain their reputation, increase stakeholder trust, and achieve business sustainability in the face of increasingly fierce competition. According to Rustam (2018) and Sukry (2024), internal control functions as a preventive measure to prevent various deviations, such as waste, embezzlement, obstacles, errors, and failures in the

implementation of organizational tasks. According to Ningsih (2022), weaknesses in internal control can occur for various reasons, including misunderstanding instructions caused by carelessness, confusion, or fatigue. Furthermore, ineffective procedures are also a contributing factor, especially if system changes are not properly communicated to organizational members. The strength of an internal control system relies on five essential elements: the control environment, risk assessment, control activities, information and communication, and monitoring.

Whistleblowing System

The National Committee for Governance Policy (KNKG) explains that whistleblowing is the act of disclosing violations of rules, laws, or inappropriate behavior that could harm an organization or other institution authorized to take action against such violations. According to Widyawati (2019), whistleblowing refers to the act of disclosing violations or actions that are unlawful, unethical, or detrimental to the organization and its stakeholders. According to Agus Sulistiyo & Harti Budi Yanti (2022), a whistleblowing system provides a channel for whistleblowers to report incidents of fraud within an organization. This system provides employees with a sense of security in reporting fraud, as it guarantees the confidentiality of the whistleblower's identity. Based on the study by Pamungkas et al. (2024), the existence of an early detection system makes people reconsider committing fraud and retract their actions. Implementing a whistleblowing system in a company discourages employees from committing fraud.

Organizational Culture

According to Mersa Anggraeni et al. (2021), organizational culture can be understood as a framework of shared meanings, values, and beliefs held collectively by members of an organization. This shared understanding shapes behavior, influences decision making, and gives the organization a unique identity that distinguishes it from others. This culture includes the collective values, beliefs, and practices that are developed and maintained by its members. Meanwhile, according to Robins as cited in Herdiyanto et al. (2022), an organization is a deliberately structured social

unit with clear boundaries that continuously operates to fulfill its objectives.

Research Methods

Variables, Data and Sample

This study is designed to explore and analyse four key variables: fraud prevention (Y) as the dependent variable, and three independent variables—internal control system (X1), whistleblowing system (X2), and organizational culture (X3). The purpose of examining these variables is to identify how different organisational mechanisms and cultural aspects influence the effectiveness of fraud prevention strategies within a corporate setting. By establishing the dynamics between these variables, the study aims to provide insights into the development of robust anti-fraud frameworks.

The research methodology of this study is grounded in the collection of primary data through the distribution of structured questionnaires. These questionnaires were meticulously designed to capture relevant information from the respondents, ensuring the accuracy and reliability of the data. The target respondents were employees of PT Triana Harvestindo Nusantara, a company known for its operations in the textile manufacturing industry. The questionnaire covered various dimensions related to the internal control system, the effectiveness of the whistleblowing mechanisms, the prevailing organisational culture, and the existing fraud prevention measures. This approach enabled the researchers to gather comprehensive data, reflecting the real-world scenarios within the company.

The study's population consisted of 200 employees from diverse departments within PT Triana Harvestindo Nusantara. This sample size was selected strategically to ensure the representation of different perspectives and experiences related to the variables under investigation. The diversity within the sample allowed for a nuanced analysis of how fraud prevention is influenced by internal controls, whistleblowing systems, and organisational culture across different functional areas. PT Triana Harvestindo Nusantara, being a prominent player in the textile sector, provided a rich context for examining these variables,

thereby enhancing the study's relevance and applicability to similar industrial settings.

Results and Discussion

Descriptive Statistical Analysis

Table 2 presents the descriptive statistical analysis of four critical variables assessed in this study: Fraud Prevention, Internal Control System, Whistleblowing System, and Organizational Culture, each evaluated based on responses from 200 valid participants. The

Fraud Prevention variable has a mean score of 35.04, with a standard deviation of 2.667, indicating a relatively high consistency in participants' perceptions regarding practices aimed at fraud deterrence. The low variance value of 7.114 suggests that respondents' scores are closely clustered around the mean, denoting widespread agreement or uniformity in their evaluations. The range of scores (minimum of 30 to maximum of 40) further reflects limited variability, suggesting that participants generally perceive the fraud prevention mechanisms within their organizations as consistent.

Table 2. Results of Descriptive Analysis

	Fraud Prevention	Internal Control System	Whistleblowing System	Organizational Culture
Valid	200	200	200	200
Mean	35,04	83,36	48,20	35,52
Std. Deviation	2,667	6,072	3,813	2,776
Variance	7,114	36,873	14,543	7,708
Range	10	36	14	10
Minimum	30	59	41	30
Maximum	40	95	55	40

Conversely, the Internal Control System variable demonstrates a notably higher mean of 83.36, along with the largest standard deviation of 6.072 observed among the variables. This larger standard deviation and the corresponding variance of 36.873 indicate substantial variability in respondents' assessments. The range, extending from 59 to 95, underscores significant differences in how respondents perceive the strength and effectiveness of their organizations' internal control systems. Such variability highlights potential disparities in the implementation or understanding of internal controls among the surveyed organizations.

The Whistleblowing System variable has an intermediate mean score of 48.20, paired with a moderate standard deviation of 3.813. This standard deviation indicates a moderate level of agreement among respondents. The variance of 14.543 further supports this moderate dispersion in scores. With a range of scores spanning from 41 to 55, participant evaluations reflect moderate diversity regarding the implementation and effectiveness of whistleblowing systems, suggesting room for

improvement or clarification of policies within organizations.

Lastly, Organizational Culture records a mean score of 35.52, accompanied by a relatively small standard deviation of 2.776, indicative of uniformity in respondents' perceptions about the prevailing organizational norms, values, and ethical climate. The variance of 7.708 further confirms the consistency and stability in participant responses. The narrow range, between 30 and 40, points toward general consensus and satisfaction with organizational culture.

Normality Test

In this study, the normality of the data was assessed using the One-Sample Kolmogorov-Smirnov Test, as detailed in Table 3. This statistical test evaluates whether the data distribution significantly deviates from a normal distribution. The criterion for determining normality is that the Asymptotic Significance (Asymp. Sig.) value, based on a two-tailed test, must be greater than the conventional significance level of 0.05. The

results of the test indicated an Asymp. Sig. (2-tailed) value of 0.200, which comfortably exceeds the 0.05 threshold. This outcome suggests that there is no significant deviation

from normality, thereby confirming that the data are normally distributed and suitable for further parametric analyses.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		200
Normal Parameters ^{a,b}	Mean	0,0016444
	Std. Deviation	2,34868108
Most Extreme Differences	Absolute	0,058
	Positive	0,058
	Negative	-0,029
Test Statistic		0,058
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Multicollinearity Test

The multicollinearity test is conducted to evaluate the existence of intercorrelation among the independent variables in a regression model (Table 4). A well constructed regression model is expected to be free from multicollinearity issues among its predictors. This can be evaluated using Tolerance and Variance Inflation Factor (VIF) values. Tolerance

indicates the percentage of a variable's variance that remains unexplained by the other independent variables in the model. Generally, multicollinearity is indicated if the VIF exceeds 10 and Tolerance is below 0.10. In contrast, if the VIF is under 10 and Tolerance is above 0.10, multicollinearity is not a concern. The table below presents the results of the multicollinearity analysis.

Table 4. Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4,413	1,569		2,813	0,005		
Internal Control System	0,088	0,032	0,201	2,737	0,007	0,312	3,208
Whistleblowing System	0,294	0,048	0,420	6,109	0,000	0,356	2,806
Organizational Culture	0,256	0,068	0,266	3,737	0,000	0,332	3,014

Heteroscedasticity Test (Scatterplot)

The Heteroscedasticity Test is a crucial diagnostic tool used in regression analysis to determine whether the variability of the residuals, or errors, in a regression model remains consistent across all levels of the independent variables. In simpler terms, it assesses whether the spread or dispersion of the residuals is uniform or if it changes depending on the value of the predictors. When

heteroscedasticity is present, it indicates that the variance of the errors is not constant, which can lead to inefficient estimates, biased statistical tests, and unreliable confidence intervals. Identifying heteroscedasticity is important because it can suggest issues with model specification, data transformation needs, or the presence of outliers, and addressing it can improve the robustness and accuracy of the regression results.

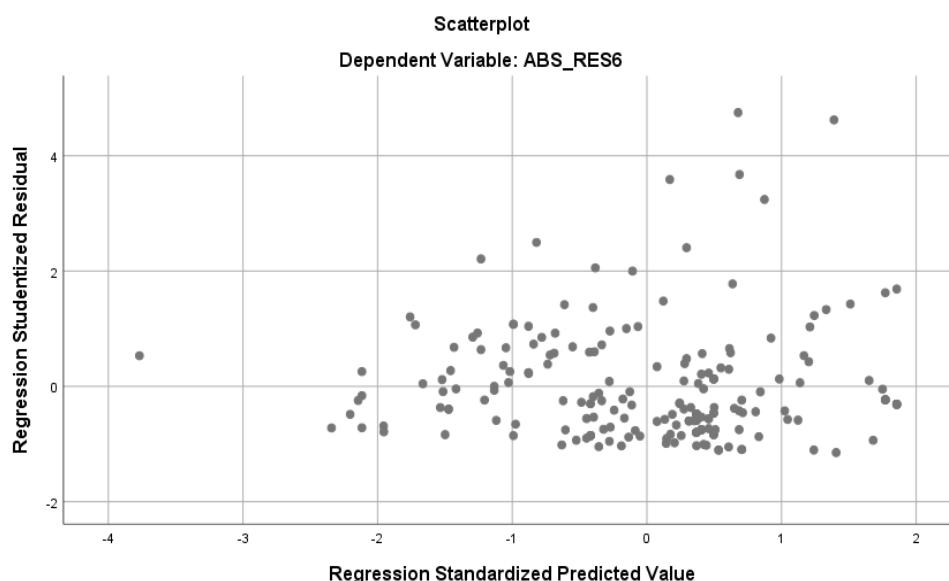


Figure 2. Scatterplot

Figure 2 illustrates a scatterplot where data points are dispersed randomly around the zero line on the Y-axis, showing no discernible pattern either above or below this line. This randomness suggests the absence of heteroscedasticity in the regression model used in this study, an important assumption for the reliability of regression analyses. To corroborate these observations, the Glejser Test can be conducted by regressing the absolute values of residuals against the independent variables. In this statistical test, if the significance value obtained exceeds 0.05, it confirms that heteroscedasticity is not present in the model, reinforcing the initial visual assessment from the scatterplot and enhancing the model's credibility in representing the data accurately.

Multiple Linear Regression Analysis

Table 5 summarizes the outcomes of the multiple linear regression analysis conducted to assess the influence of Internal Control System (X1), Whistleblowing System (X2), and Organizational Culture (X3) on Fraud Prevention (Y). The regression model produced a significant constant term ($B = 4.413$, Std. Error = 1.569, $t = 2.813$, $p = 0.005$), indicating that Fraud Prevention is influenced significantly by additional variables beyond those explicitly measured in this analysis. This suggests that other unobserved factors or mechanisms might also contribute meaningfully to an organization's capability to prevent fraud, warranting further research to identify and investigate these additional determinants.

Table 5. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4,413	1,569		2,813	0,005
Internal Control System (X1)	0,088	0,032	0,201	2,737	0,007
Whistleblowing System (X2)	0,294	0,048	0,420	6,109	0,000
Organizational Culture (X3)	0,256	0,068	0,266	3,737	0,000

The Internal Control System (X1) displays a positive unstandardized coefficient ($B = 0.088$, Std. Error = 0.032), reflecting that enhanced internal controls are positively associated with

increased levels of fraud prevention. With a standardized beta coefficient of 0.201, the results demonstrate a notable yet moderate predictive strength. The significant t-statistic of

2.737 and corresponding p-value of 0.007 underscore the statistical robustness of this relationship, thereby emphasizing the critical importance of robust internal control measures as integral components of organizational fraud prevention strategies.

The Whistleblowing System (X2) demonstrates a robust positive relationship with Fraud Prevention, exhibiting the highest predictive strength among the analyzed variables, as indicated by its unstandardized coefficient ($B = 0.294$, Std. Error = 0.048) and the largest standardized beta coefficient ($Beta = 0.420$). The substantial t-value of 6.109 coupled with a highly significant p-value ($p = 0.000$) indicates strong empirical support for the proposition that an effective whistleblowing mechanism significantly enhances organizational capability to detect and prevent fraud. Organizations prioritizing well-structured and clearly communicated whistleblowing systems are thus likely to achieve enhanced outcomes in fraud prevention.

Organizational Culture (X3) also emerges as a significant positive predictor, with an unstandardized coefficient ($B = 0.256$, Std. Error = 0.068), highlighting its positive impact on Fraud Prevention. With a standardized beta coefficient of 0.266, this relationship demonstrates moderate yet meaningful predictive power. The significant t-statistic of 3.737 and the corresponding p-value (0.000) underline the importance of cultivating a strong ethical organizational culture. These findings reinforce the argument that an organizational culture characterized by ethical behavior, transparency, accountability, and integrity substantially mitigates opportunities and motivations for fraudulent activities.

Collectively, these regression results underscore that Internal Control Systems, Whistleblowing Systems, and Organizational Culture are significant determinants of Fraud Prevention. These findings provide empirical justification for organizational leaders and policymakers to invest strategically in strengthening internal controls, establishing robust whistleblowing mechanisms, and fostering ethical organizational cultures. Such integrated approaches can significantly enhance an organization's overall resilience against fraudulent behaviors, thereby promoting sustainable organizational performance and integrity.

Discussion

The Effect of the Internal Control System on Fraud Prevention

The internal control system (X1) plays a crucial role in preventing fraud (Y). This relationship is grounded in the principles of the Fraud Triangle Theory, which identifies opportunity as one of the primary factors enabling fraudulent behavior. Opportunities for fraud arise when there are gaps or weaknesses in an organization's controls, such as lack of oversight, inadequate segregation of duties, and ambiguous authorization procedures. By instituting a robust internal control system, organizations can significantly reduce these opportunities. This includes implementing strict segregation of duties to ensure that no single individual has control over all aspects of a financial transaction, consistent supervision to monitor activities and detect irregularities early, and clear, well-communicated authorization protocols to regulate access to sensitive information and financial resources. Such measures create multiple layers of checks and balances, making it much more difficult for fraudulent activities to go unnoticed.

Furthermore, the Theory of Planned Behavior provides additional insight into how internal control systems influence employee behavior. According to this theory, an individual's actions are shaped not only by external controls but also by their perception of their ability to perform certain behaviors—in this case, fraudulent acts. When an internal control system is implemented effectively, it fosters an environment where employees perceive fraud as both risky and challenging due to stringent company policies, continuous monitoring, and severe consequences for non-compliance. This perception acts as a psychological deterrent, discouraging employees from attempting fraud in the first place. Effective internal controls, therefore, not only physically restrict opportunities for fraud but also psychologically influence employee decision-making processes, reinforcing ethical behavior throughout the organization.

These findings align with the results of prior research conducted by Siska and Bunga (2021) and Annisa et al. (2021), which both demonstrated a significant impact of internal control systems on fraud prevention. Their studies provide empirical support for the idea

that organizations with strong, consistently applied internal controls are better equipped to deter fraudulent activities. This consistency in applying control measures ensures that all employees, regardless of their position within the company, are subject to the same high standards of accountability and oversight. Ultimately, the evidence suggests that a well-structured and diligently enforced internal control system is a fundamental component of an organization's defense against fraud, contributing to a culture of integrity and transparency within PT Triana Harvestindo Nusantara.

The Impact of the Whistleblowing System on Fraud Prevention

The whistleblowing system (X2) significantly influences fraud prevention (Y). This correlation aligns with the principles of the fraud triangle theory, particularly focusing on the rationalisation element. The fraud triangle theory suggests that individuals often rationalise unethical behaviour to align with their moral compass. An effective whistleblowing system sends a clear message within an organisation that fraudulent activities are likely to be detected and reported. This awareness diminishes the likelihood of individuals finding justifications for their deviant behaviour, as the risk of exposure reduces the internal moral conflict that might otherwise allow unethical actions to proceed unchecked.

Moreover, according to the Theory of Planned Behaviour, the presence of a robust whistleblowing system enhances both social norms and perceptions of behavioural control within an organisation. This theoretical framework posits that an individual's intention to perform a behaviour is influenced by their attitude towards the behaviour, the social pressure they perceive, and their sense of control over engaging in the behaviour. A secure and anonymous reporting mechanism empowers employees by providing a safe channel to report violations without fear of retaliation. This sense of security fosters a supportive environment where employees feel encouraged and motivated to act against unethical practices, thereby strengthening the organisational culture of accountability and integrity.

The findings of this study suggest that the whistleblowing system implemented within the company operates efficiently and is highly regarded by respondents as an essential tool in bolstering fraud prevention efforts. This positive perception underscores the system's effectiveness in identifying and mitigating fraudulent activities. Furthermore, these results are consistent with previous studies conducted by Herdiyanto et al. (2022), Anandya, and Werastuti (2020), which concluded that whistleblowing systems play a crucial role in preventing fraud. These studies collectively indicate that the more effectively a company implements its whistleblowing system, the higher its capacity to deter and prevent fraudulent behaviours. This reinforces the importance of continuously improving and promoting whistleblowing mechanisms as part of a comprehensive fraud prevention strategy.

The Influence of Organizational Culture on Fraud Prevention

Organizational culture (X3) significantly influences fraud prevention (Y) through various mechanisms. A well-defined, robust, and ethical organizational culture establishes clear expectations for behavior, promoting integrity and transparency within the workplace. This culture fosters an environment where ethical behavior is not just encouraged but ingrained in the daily operations of the organization. These findings align with the fraud triangle theory, which identifies opportunity, pressure, and rationalization as key factors contributing to fraudulent behavior. By nurturing a culture that discourages rationalization, organizations reduce employees' tendencies to justify unethical actions, thereby mitigating one of the critical elements of the fraud triangle.

Furthermore, drawing from the Theory of Planned Behavior, organizational culture plays a pivotal role in shaping individual attitudes, perceived behavioral control, and subjective norms within the organization. A positive organizational culture cultivates value systems where honesty and ethical conduct are the norm. Employees internalize these values, leading to the development of negative attitudes towards fraudulent activities. Additionally, when the prevailing social norms within the workplace strongly oppose fraud, employees experience social pressure to conform to ethical standards. This dynamic not only deters

fraudulent behavior but also reinforces a collective commitment to ethical practices.

These results underscore the impact of organizational culture on fostering employee compliance with regulations, which is directly linked to effective fraud prevention efforts. When employees operate within a culture that values adherence to rules and ethical guidelines, they are more likely to comply with regulatory requirements and organizational policies. This compliance reduces vulnerabilities that could otherwise be exploited for fraudulent purposes. It demonstrates that organizational culture is not merely a background factor but an active force in shaping behaviors that support fraud prevention strategies.

This finding is consistent with the conclusions of previous studies conducted by Anandya (2020), Melati, Agustiawan, and Rodiah (2022), as well as Mersa and Malini (2021). These researchers highlighted the significant role that a strong and positive organizational culture plays in mitigating the risk of fraudulent behavior. Their studies corroborate the idea that cultivating an ethical work environment, characterized by transparency, accountability, and integrity, is fundamental to reducing the likelihood of fraud. Collectively, this body of research indicates that organizations prioritizing ethical culture not only enhance their fraud prevention capabilities but also strengthen their overall governance and operational effectiveness.

Conclusion

Based on the comprehensive results of the research conducted at PT Triana Harvestindo Nusantara, it can be conclusively stated that three critical components—namely the internal control system, the whistleblowing system, and the organizational culture—play significant roles in influencing fraud prevention within the company. The research indicates that each of these variables, when assessed individually (partially), as well as when considered together (simultaneously), exhibits a strong and meaningful correlation with efforts to reduce fraudulent activities.

The internal control system serves as the foundation of the company's ability to monitor and regulate its operations effectively. It encompasses a range of mechanisms, including policies, procedures, and checks designed to ensure accuracy in financial

reporting, compliance with laws and regulations, and protection of the company's assets. A robust internal control system helps identify potential vulnerabilities and provides a structured framework to prevent and detect fraud.

Equally important is the whistleblowing system, which acts as a vital channel for employees and stakeholders to report unethical behavior or suspicious activities without fear of retaliation. The presence of an effective whistleblowing mechanism fosters transparency and accountability within the organization. It encourages individuals to come forward with information that might otherwise go unreported, thereby playing a crucial role in the early detection and prevention of fraudulent acts.

Moreover, the organizational culture significantly influences the ethical climate of the company. A culture rooted in integrity, ethical values, and a strong commitment to honesty creates an environment where fraudulent behavior is less likely to thrive. Leadership plays a pivotal role in shaping this culture by setting clear expectations, leading by example, and reinforcing ethical behavior at all levels of the organization.

The findings underscore that the synergy between a well-functioning internal control system, an accessible and trustworthy whistleblowing system, and a robust organizational culture grounded in ethical principles is indispensable in mitigating the risk of fraud at PT Triana Harvestindo Nusantara. These elements collectively contribute to creating a resilient corporate environment where fraud is not only difficult to perpetrate but also swiftly identified and addressed.

Limitation

The study was exclusively carried out at PT Triana Harvestindo Nusantara, which inherently limits the applicability and generalizability of its findings to other textile companies or industries that may have different operational dynamics or organizational structures. Furthermore, the research sample was confined to permanent employees from specific departments, thereby excluding insights from other departments within the company and potentially overlooking diverse perspectives that could have enriched the study's outcomes. Additionally, the scope of the

investigation was restricted to examining only three variables: the internal control system, the whistleblowing system, and organizational culture, which may not fully capture other influential factors that could impact the study's results or provide a more comprehensive understanding of the organizational environment.

Suggestion

For future research, it is recommended to expand the scope of the study to enhance the depth and breadth of the findings. This can be achieved by incorporating a larger and more diverse sample population, which would include participants from various demographic backgrounds and professional experiences. Additionally, it would be beneficial to cover multiple departments within organisations to gain a more holistic understanding of fraud prevention practices across different operational contexts.

Furthermore, exploring additional variables that are relevant to fraud prevention, such as organisational culture, ethical climate, employee training programs, and technological safeguards, could provide deeper insights into the factors that influence the effectiveness of fraud prevention measures. By adopting this comprehensive approach, future studies can generate results that are not only more robust and nuanced but also widely applicable across different industries and organisational structures. This will ultimately contribute to the development of more effective and tailored strategies for combating fraud in diverse settings.

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