Value : Jurnal Manajemen dan Akuntansi, 21 (1), P. 111-125
p-ISSN: 1979-0643
e-ISSN: 2685-7324
DOI: https://doi.org/10.32534/jv.v21i1.8515

JURNAL VALUE : Jurnal Manajemen dan Akuntansi
Journal homepage: https://e-journal.umc.ac.id/index.php/VL

Fraud Prevention among Internal Auditors: The Roles of Commitment, Integrity, and Internal Control

Dyah Damayanti[1*]
Haryanto[2]

[1]Fakultas Ekonomika dan Bisnis, Universitas Diponegoro
Email : dyahdamayanti08@gmail.com
[2]Fakultas Ekonomika dan Bisnis, Universitas Diponegoro
Email : haryanto@lecturer.undip.ac.id
**Corresponding author*

Received : 23 Februari 2026 **Reviewed:** 18 Maret 2026 **Published:** 25 April 2026

Abstract

Persistent corruption cases and high corruption risks in central government institutions indicate that existing prevention mechanisms remain ineffective, highlighting the need to examine behavioral and organizational factors influencing fraud prevention effectiveness. This study examines the effects of organizational commitment and auditor integrity on fraud prevention, with internal control system effectiveness as a moderating variable. This study employs a quantitative approach using survey data collected from 124 auditors out of a total population of 177 auditors at the Inspectorate General of the Indonesian Ministry of Agriculture. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). This study contributes to the literature by examining whether internal control system effectiveness strengthens the behavioral drivers of fraud prevention, thereby providing insight into the interplay between organizational and individual factors. The results indicate that organizational commitment and auditor integrity have a positive and significant effect on fraud prevention. However, internal control system effectiveness does not significantly moderate these relationships, suggesting that formal control systems may not necessarily enhance the influence of these behavioral factors. This finding implies that internal control systems may function more as a baseline governance mechanism rather than as a reinforcing factor in certain organizational settings.

Keywords: Organizational Commitment, Auditor Integrity, Fraud Prevention, Internal Control System Effectiveness, Public Sector

Abstrak

Kasus korupsi yang terus berulang serta tingginya risiko korupsi di instansi pemerintah pusat menunjukkan bahwa mekanisme pencegahan yang ada masih belum efektif, sehingga menegaskan pentingnya untuk mengkaji faktor-faktor perilaku dan organisasi yang memengaruhi efektivitas pencegahan fraud. Penelitian ini bertujuan untuk menguji pengaruh komitmen organisasi dan integritas auditor terhadap pencegahan fraud, dengan efektivitas sistem pengendalian internal sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan data survei yang dikumpulkan dari 124 auditor dari total populasi 177 auditor pada Inspektorat Jenderal Kementerian Pertanian Republik Indonesia. Data dianalisis menggunakan metode Partial Least Squares Structural Equation Modeling (PLS-SEM). Penelitian ini berkontribusi pada literatur dengan menguji apakah efektivitas sistem pengendalian internal memperkuat faktor-faktor perilaku dalam pencegahan fraud, sehingga memberikan pemahaman mengenai interaksi antara faktor organisasi dan individu. Hasil penelitian menunjukkan bahwa komitmen organisasi dan integritas auditor berpengaruh positif dan signifikan terhadap pencegahan fraud. Namun, efektivitas sistem pengendalian internal tidak secara signifikan memoderasi hubungan tersebut, yang mengindikasikan bahwa sistem pengendalian formal belum tentu memperkuat pengaruh faktor-faktor perilaku tersebut. Temuan ini menunjukkan bahwa sistem pengendalian internal cenderung berfungsi sebagai mekanisme tata kelola dasar dibandingkan sebagai faktor penguat dalam kondisi organisasi tertentu.

Kata kunci: *Komitmen Organisasi, Integritas Auditor, Pencegahan Kecurangan, Efektivitas Sistem Pengendalian Internal, Sektor Publik*

INTRODUCTION

Fraud continues to represent a systemic threat due to its potential to undermine financial stability, operational sustainability, and public trust in both private and public sectors. Empirical studies indicate that fraud leads to significant financial losses and operational disruptions in the private sector (Alfian et al., 2023), while in the public sector, it contributes to decreased administrative efficiency, lower service quality, and weakened institutional legitimacy (Alfian et al., 2023; Rahmasari & Setiawan, 2021; World Bank, 2017). Conceptually, fraud is defined as an intentional act of deviation carried out to obtain personal benefit through unlawful means which typically emerges in environments characterized by weak ethics and limited transparency (Singleton & Singleton, 2010; Wells, 2013). Furthermore, fraud is also influenced by social dynamics and power relations within organizations, indicating that its prevention requires not only formal control mechanisms but also the strengthening of behavioral aspects and ethical culture (Morales et al., 2014).

In Indonesia, fraud is closely associated with corruption practices, which remain a significant challenge in public sector governance. Efforts to address this issue have been undertaken through the establishment of the *Komisi Pemberantasan Korupsi* (KPK) to strengthen institutional accountability. The latest statistics released by the KPK as of December 31, 2025, indicate that the highest number of cases occurred within the central government, totaling 574 cases, followed by Java Island with 542 cases and Sumatra Island with 384 cases. These findings suggest a high level of vulnerability at the central government level. In line with this, the KPK Integrity Assessment Survey in 2024, which serves as one of the strategic indicators for assessing corruption risk in government institutions, shows that although most ministries and agencies fall within the "maintained" category, several strategic sectors, such as agriculture, forestry, marine affairs, trade, state-owned enterprises, and law enforcement, remain in the "alert" category, reflecting a higher risk of corruption compared to other sectors. Taken together, these patterns highlight persistent structural vulnerabilities within government institutions that continue to expose them to corruption risks.

The implementation of fraud prevention mechanisms in public sector organizations has not yet yielded effective results, as reflected in the numerous corruption cases reported by KPK. This condition indicates that fraud prevention remains a critical problem rather than a fully resolved governance outcome. Therefore, it is important to examine the key determinants that influence the effectiveness of fraud prevention, particularly from both behavioral and organizational perspectives.

This phenomenon indicates that the persistence and distribution of corruption cases across government sectors cannot be fully explained solely at the institutional level, but must also be understood through the behavior of individuals within organizations, particularly internal auditors as the frontline in the oversight function. From the perspective of Attribution Theory, individual behavior in preventing or engaging in fraud is influenced by internal attributions such as values, attitudes, and integrity, as well as external attributions including systems, organizational pressures, and the work environment. Therefore, the effectiveness of fraud prevention is not solely determined by individual characteristics, but also by how individuals interpret and respond to the organizational conditions they encounter.

Organizational commitment is considered an important factor, as it reflects an individual's psychological attachment to organizational values and goals, which can encourage compliance with anti-fraud policies (Rifai & Mardijuwono, 2020). Several studies have found a positive relationship between organizational commitment and fraud prevention (Megawati & Reskino, 2023; Pramesti et al., 2020; Rifai & Mardijuwono, 2020), while other studies have reported insignificant results (Dwiyanti et al., 2022; Sutoyo et al., 2023). This suggests that the effect of organizational commitment remains inconsistent. In addition to organizational commitment, auditor integrity also plays a crucial role in preventing fraud. Auditors who possess strong ethical principles are better able to withstand pressure, maintain professional skepticism, and report irregularities objectively (Putri, 2021; Rifai & Mardijuwono, 2020). Auditor integrity is widely recognized as essential for establishing an effective control environment and enhancing audit quality. In this regard, the responsibility of auditors can be viewed as an integral component of fraud control underscoring the need for further examination of how integrity translates into effective preventive actions (Damayanti & Agustia, 2024). Previous studies have shown that auditor integrity is associated with enhanced fraud prevention (Rifai & Mardijuwono, 2020; Wulandari & Nuryanto, 2018). Nevertheless, research also indicates that the effectiveness of

individual integrity can be influenced by organizational culture, hierarchical pressures, and misaligned incentive systems (Budiantoro et al., 2022; Susandya et al., 2022). These findings suggest that internal individual factors may not always be optimally actualized without adequate organizational support.

The inconsistency of these findings indicates that the relationship between organizational commitment, auditor integrity, and fraud prevention remains inconclusive, thereby suggesting the presence of other factors that may influence the strength of these relationships. In other words, prior studies have not sufficiently explained the conditions that strengthen or weaken the influence of organizational commitment and auditor integrity on fraud prevention.

Unlike previous studies, this research contributes to the fraud prevention literature by integrating behavioral factors with structural governance mechanisms. Among the various factors that may moderate this relationship, the effectiveness of the internal control system is considered the most relevant, as it is directly related to the "opportunity" dimension in the Fraud Triangle Theory, which is the element that can be fully controlled by the organization through its internal control system. Therefore, an effective internal control system is viewed as a determining factor that influences the extent to which organizational commitment and auditor integrity can be translated into fraud prevention behavior. Within a strong control system, individuals with high levels of commitment and integrity are more likely to act in accordance with anti-fraud values, whereas in a weak system, opportunities for misconduct increase, thereby weakening the role of behavioral factors.

Thus, the theoretical contribution of this study lies in its attempt to explain the interaction mechanism between behavioral factors and control systems within the frameworks of Attribution Theory and Fraud Triangle Theory, thereby providing a more comprehensive understanding of the determinants of fraud prevention in the public sector. This study focuses on the Government Internal Supervisory Apparatus (*Aparat Pengawasan Intern Pemerintah* - APIP), particularly within the Inspectorate General, which plays a strategic role in ensuring the effectiveness of internal control systems and fraud prevention within the Ministry of Agriculture. APIP functions not only as a supervisory body but also as an internal consultant responsible for building accountable and integrity-driven governance systems. Therefore, the effectiveness of fraud prevention in the public sector largely depends on the quality of internal auditors, particularly in terms of their organizational commitment and professional integrity.

LITERATURE REVIEW

Attribution Theory

Attribution theory provides a foundational framework in social psychology for explaining how individuals interpret and assign causes to events and behaviors (Harvey et al., 2014; Heider, 1958). First introduced by Heider (1958), the theory argues that individuals function as "naive psychologists," intuitively attempting to make sense of their social surroundings by attributing behavior to either internal (dispositional) or external (situational) determinants. Internal attributions relate to personal characteristics such as personality traits, attitudes, moral values, abilities, and individual effort (Arifin, 2022), whereas external attributions refer to contextual influences, including situational pressures, organizational norms, task complexity, cultural expectations, or directives from authority figures (Fan et al., 2023). Recent evidence suggests that attributional processes significantly influence how employees interpret ethical climates and evaluate their own workplace behavior, thereby affecting ethical decision-making and the prevention of misconduct (Fein et al., 2023). Within organizational settings, attribution processes shape how employees justify actions, evaluate ethical dilemmas, and respond to governance mechanisms, thereby making the theory particularly relevant for understanding behavior associated with fraud risk and prevention.

Fraud Triangle Theory

The Fraud Triangle Theory offers a foundational explanation of why fraudulent behavior occurs, proposing that fraud arises when three conditions, pressure, opportunity, and rationalization, converge simultaneously (Cressey, 1953; Singleton & Singleton, 2010). Among the three elements, opportunity is widely regarded as the most controllable from an organizational perspective, as strong internal controls, including periodic audits and continuous monitoring, can substantially reduce the

conditions conducive to fraud (Roffia & Poffo, 2025). Accordingly, effective internal control systems play a critical role in minimizing opportunities and strengthening fraud prevention efforts, while simultaneously signaling organizational commitment to ethical governance.

Fraud Prevention

Fraud prevention refers to organizational actions designed to reduce the likelihood of fraudulent behavior and mitigate the risks associated with misconduct (Sow et al., 2018). Effective prevention efforts encompass not only internal controls and formal policies but also the cultivation of ethical values, norms, and organizational culture, as emphasized by Singleton & Singleton (2010). In this study, it is measured based on internal auditors' perceptions of the effectiveness of these organizational efforts. This approach is appropriate given the role of internal auditors as key actors in evaluating and monitoring fraud prevention mechanisms within organizations.

Organizational Commitment

Organizational commitment refers to the degree of employees' emotional attachment and loyalty to their organization, reflected in their willingness to contribute to the achievement of organizational goals (Meyer & Allen, 1991; Peng & Li, 2021). It embodies a psychological bond that motivates employees to remain with the organization and actively support its strategic objectives. This commitment is closely associated with employees' alignment with organizational values and supportive work environments, as inadequate conditions may weaken emotional attachment and reduce motivation (Munir & Sajid, 2010). Scholarly literature further conceptualizes organizational commitment as a multidimensional construct comprising affective, continuance, and normative components, each shaping employees' behavioral intentions in distinct ways (Meyer & Allen, 1991). High levels of organizational commitment have also been linked to enhanced knowledge, skills, and adherence to organizational policies, thereby reducing the likelihood of fraudulent behavior (Ladewi et al., 2024; Peng & Li, 2021). Consequently, employees who strongly identify with organizational values are more likely to internalize ethical standards and demonstrate resistance toward misconduct.

Auditor Integrity

Auditor integrity represents a core ethical value in the audit profession, reflecting an individual's consistency in adhering to moral principles, ethical standards, and professional norms when performing audit responsibilities. Integrity is commonly understood as the alignment between one's values, words, and actions, encompassing honesty, sincerity, moral firmness, and the commitment to act truthfully under all circumstances (Budiantoro et al., 2022; COSO, as cited in Love & Manisero, 2011; Schlenker, 2008). From a professional auditing perspective, integrity enables auditors to remain independent, resist undue influence, and uphold ethical judgment, even in challenging environments (Arens, as cited in Rifai & Mardijuwono, 2020). Individual personality and integrity also play a crucial role in shaping attitudes toward fraud, as they influence ethical judgment, moral responsibility, and the willingness to engage in or prevent fraudulent behavior (Andrianingsih & Rohman, 2025). Without integrity, technical competence alone is insufficient to ensure audit quality, as ethical lapses may compromise objectivity and weaken oversight effectiveness.

Internal Control System Effectiveness

Internal Control Systems, as defined by COSO (2012), constitute a process carried out by management and all organizational personnel to provide reasonable assurance regarding the achievement of operational, reporting, and compliance objectives. In the public sector, the implementation of internal control is regulated through Government Regulation No. 60/2008, which emphasizes that internal control is an integrated and continuous effort to ensure efficient operations, reliable financial reporting, asset safeguarding, and adherence to laws and regulations. Effective internal control, therefore, is reflected not only in compliance with procedures but also in its ability to enhance efficiency, ensure accountability, and strengthen stakeholder trust (Arifin, 2022; Otoo et al., 2023). From a theoretical perspective, internal control systems primarily function to reduce opportunities for fraud, as suggested by Fraud Triangle Theory.

Research Hypothesis

The relationship between organizational commitment and fraud prevention is based on attribution theory. Individuals with high internal commitment attribute responsibility for ethical conduct to themselves, motivating them to maintain a work environment free from fraud (Meyer et al., 2004). Within this perspective, behavior is primarily driven by internal dispositions, suggesting that employees who internalize organizational values are more likely to demonstrate ethical decision-making. Internal auditors who feel emotionally connected to their organization are more motivated to contribute to the achievement of organizational objectives, including effective fraud prevention (Rifai & Mardijuwono, 2020). Such emotional attachment strengthens pro-organizational behavior, encouraging auditors to act not merely in compliance with formal rules but also in alignment with broader institutional interests. Strong commitment fosters a sense of belonging and enhances auditors' competence and diligence in performing internal oversight. Organizational values further serve as protective mechanisms that suppress unethical intentions, while ethical awareness and affective commitment have been shown to be strong predictors of fraud-prevention behavior (Valentine & Barnett, 2003; Treviño et al., 1998). Empirical studies consistently report that organizational commitment positively influences fraud prevention (Pramesti et al., 2020; Rifai & Mardijuwono, 2020; Sari et al., 2025).

H1: Organizational commitment positively influences fraud prevention.

Auditor integrity is a critical determinant of fraud prevention because auditors with strong ethical values are more likely to perform their duties objectively, transparently, and responsibly, thereby reducing fraud risk within public institutions (Budiantoro et al., 2022; Rifai & Mardijuwono, 2020). Failures in organizational governance are frequently linked to weakened integrity and ethical standards (Love & Manisero, 2011). From an attribution theory perspective, integrity represents an internal dispositional factor that guides ethical decision-making; individuals with high integrity rely on stable moral values rather than situational pressures when facing ethical dilemmas. Although internal auditors are tasked with identifying fraud indicators and strengthening control mechanisms (Petraşcu & Tieanu, 2014), their effectiveness depends not only on technical competence but also on moral courage and ethical consistency. Empirical studies show that personal integrity strongly predicts ethical resistance, reduces opportunities for fraud, and enhances oversight quality (Babalola et al., 2019; Kaptein, 2011; Moore et al., 2012). This study argues that integrity functions as a foundational behavioral safeguard in fraud prevention, as auditors who consistently uphold ethical principles are more likely to act in the public interest and maintain professional judgment despite organizational pressures. Consistent findings indicate that auditor integrity positively influences fraud prevention (Paranoan et al., 2024; Ramadhan, 2022; Rifai & Mardijuwono, 2020).

H2: Auditor integrity positively influences fraud prevention.

Internal control systems are essential governance mechanisms that reduce fraud opportunities, consistent with Fraud Triangle Theory, which identifies opportunity as the most controllable driver of fraudulent behavior (Cressey, 1953). From the perspective of Attribution Theory, organizational commitment reflects an internal disposition that motivates employees to uphold ethical standards; however, such motivation is more likely to translate into effective fraud-prevention behavior when supported by structured oversight and monitoring. Strong internal controls establish accountability, clarify procedures, and reinforce compliance, thereby enabling committed employees to act consistently with organizational values. Empirical evidence supports this interaction, as Otoo et al. (2023) find that effective internal control significantly enhances financial accountability and reduces irregularities in public-sector institutions. Similarly, Drogalas et al. (2017) demonstrate that robust internal audit and control frameworks improve fraud detection and prevention. Therefore, internal control systems are expected to strengthen the positive relationship between organizational commitment and fraud prevention.

H3: Internal Control System Effectiveness Strengthens the Effect of Organizational Commitment on Fraud Prevention.

Auditor integrity represents a critical internal attribute guiding ethical judgment and professional behavior, which Attribution Theory explains as a stable dispositional factor influencing decision-making. Nevertheless, integrity alone may not sufficiently prevent fraud without organizational mechanisms that limit opportunity, as emphasized by Fraud Triangle Theory (Dorminey

et al., 2012). Effective internal control systems provide structured supervision, risk assessment, and monitoring processes that support auditors in exercising objective judgment and detecting irregularities. Research by Otoo et al. (2023) shows that strong internal controls improve governance quality and reinforce ethical practices within public organizations, while Drogalas et al. (2017) highlight the significant role of internal audit in strengthening fraud prevention. This study therefore argues that internal control effectiveness functions as a complementary structural safeguard that enhances the capacity of auditors with high integrity to translate ethical intentions into effective fraud-prevention practices. Consequently, internal control systems are expected to amplify the positive influence of auditor integrity on fraud prevention.

H4: Internal Control System Effectiveness Strengthens the Effect of Auditor Integrity on Fraud Prevention.

RESEARCH METHOD

This study adopts a quantitative research design. Data were collected through a structured questionnaire distributed electronically via an online survey platform. The population comprised 177 auditors employed at the Inspectorate General of the Indonesian Ministry of Agriculture. The sampling technique employed was purposive sampling, based on the following criteria: (1) auditors with more than two years of work experience, and (2) auditors who had been assigned to a government internal control system review team. To ensure the quality and relevance of the data, a screening process was conducted on the collected questionnaires. A total of 177 questionnaires were distributed to the targeted respondents. Of these, 133 questionnaires were successfully returned, yielding a response rate of 75.14%. The returned responses were then further evaluated based on the predetermined sampling criteria.

Table 1. Questionnaire Return Rate

No	Description	Number of Responses	Percentage
1.	Questionnaires distributed	177	100,00%
2.	Questionnaires returned	133	75,14%
3.	Excluded responses (did not meet sampling criteria)	(9)	(5,08%)
4.	Final valid responses	124	70,06%

Source: Research data, 2026

As presented in Table 1, 9 responses were excluded from the analysis because they did not meet the specified sampling criteria, particularly the requirement that respondents must have been assigned to a government internal control system review team. After the data screening process, a total of 124 valid responses were retained for further analysis, representing 70.06% of the total distributed questionnaires. This final sample is considered adequate for conducting Partial Least Squares Structural Equation Modeling (PLS-SEM), which is suitable for studies with relatively small to medium sample sizes.

The questionnaire utilized a five-point Likert scale consisting of Strongly Agree, Agree, Neutral, Disagree, and Strongly Disagree. Each construct was operationalized using multiple measurement items adapted from established prior studies to ensure content validity. All constructs in this study were specified as reflective constructs. Organizational commitment was measured using 11 items adapted from Allen & Meyer (1990), with a sample item being: “I consider problems that occur in this institution as my responsibility as well”. Auditor integrity was assessed using 10 items adapted from Sukriah et al. (2009), for example: “I am not easily intimidated or influenced by pressure from others in determining my attitudes and opinions”. Furthermore, the internal control system effectiveness was measured using 10 items adapted from Otoo et al. (2023), including statements such as: “The institution where I work routinely conducts identification and assessment of risks that may affect the achievement of organizational objectives”. Fraud prevention was also measured using 10 items adapted from Sow et al. (2018), with a sample item: “I perceive improvements in the work system within the institution aimed at reducing fraud risk”.

Prior to the main data collection, a pilot test was conducted to assess the clarity, validity, and reliability of the instrument, ensuring that all items were well understood and appropriate for the research. The operationalization of the variables examined in this study is presented in the following table.

Table 2. Variables Measurement

Variable	Indicator	Source
Organizational commitment	- Affective commitment - Normative commitment - Continuance commitment	Allen & Meyer (1990)
Auditor integrity	- Honest and transparent attitude - Courage - Responsibility - Prudence (wise judgment)	Sukriah et al. (2009)
Internal Control System Effectiveness	- Control environment - Risk assessment - Control activities - Information and communication - Monitoring	Otoo et al. (2023)
Fraud Prevention	- Establishing a culture of honesty and high ethical standards - Evaluating fraud prevention processes and controls - Developing appropriate monitoring mechanisms	Sow et al. (2018)

RESULT AND DISCUSSION

The demographic characteristics of the respondents are presented in Table 3.

Table 3. Characteristics of Respondents

	Characteristics	Total	Percentage
Age	21 – 30 years	11	8,87%
	31 – 40 years	46	37,10%
	41 – 50 years	48	38,71%
	> 50 years	19	15,32%
	Total	**124**	**100%**
Educational background	Bachelor's degree	40	32,26%
	Master's degree	84	67,74%
	Total	**124**	**100%**
Length of service	2 – 6 years	17	13,71%
	7 – 11 years	27	21,77%
	12 – 16 years	32	25,81%
	>16 years	48	38,71%
	Total	**124**	**100%**

Source: Research data, 2026

As shown in Table 3, the study involved 124 respondents with diverse demographic characteristics. In terms of age, most respondents were between 41-50 years (38,71%) and 31-40 years (37,10%), indicating a dominance of middle-aged participants, while smaller proportions were aged over 50 years (15,32%) and 21-30 years (8,87%). Regarding educational background, the majority held a master's degree (67,74%), whereas the rest had a bachelor's degree (32,26%). Based on length of service, the largest group had more than 16 years of experience (38,71%), followed by those with 12-16 years (25,81%), 7-11 years (21,77%), and 2-6 years (13,71%), suggesting that most respondents were relatively experienced professionals.

Measurement Model Analysis

The measurement model analysis consists of validity and reliability tests. Validity testing includes two components, namely convergent validity and discriminant validity (Sholihin & Ratmono, 2020). For reflective constructs, convergent validity requires indicator loadings greater than 0,70; however, loadings between 0,40 and 0,70 may be retained if their removal does not improve internal consistency reliability (Hair et al., 2022). Convergent validity is further established when the Average Variance Extracted (AVE) exceeds 0,50 (Hair et al., 2022).

The results of the convergent validity test based on loading factors are presented in Figure 1, while the AVE values for each construct are reported in Table 4. The loading factors shown in Figure 1 reflect the final model after several indicators with loadings below 0,70 were removed when their deletion resulted in higher AVE values. As indicated in Table 3, all constructs demonstrate AVE values above 0,50, confirming that the measurement model meets the required criteria for convergent validity.

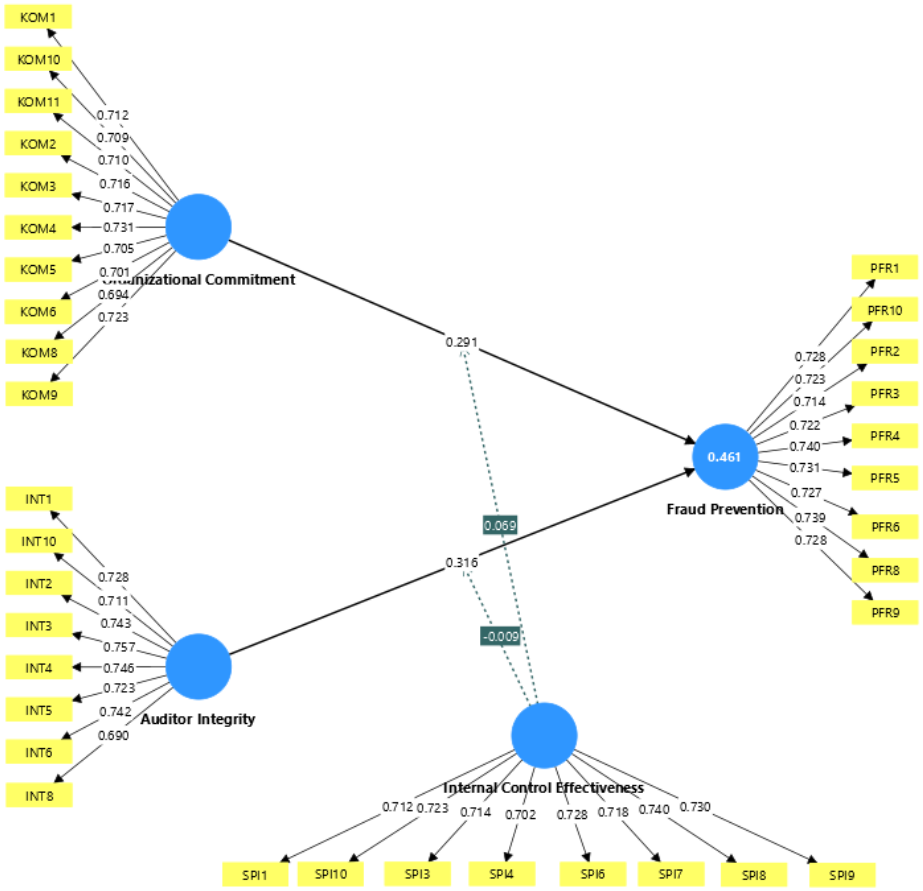

Figure 1. Research Model
Source: Research data, 2026

Table 4. Construct Reliability and Validity

	Cronbach's alpha	Composite reliability	AVE
Auditor Integrity	0,876	0,901	0,533
Fraud Prevention	0,889	0,910	0,530
Internal Control System Effectiveness	0,870	0,896	0,520
Organizational Commitment	0,893	0,911	0,507

Source: Research data, 2026

Discriminant validity was assessed using the Heterotrait–Monotrait Ratio (HTMT). The results presented in Table 5 show that all HTMT values fall below the recommended threshold of 0,90, with

the highest value reaching 0,586. This finding suggests that each construct demonstrates adequate distinctiveness and that no overlap exists among the variables. Furthermore, the relatively low HTMT values for the moderating variables confirm that the interaction constructs are empirically distinguishable from their main constructs. Therefore, it can be concluded that the measurement model has satisfied the criteria for discriminant validity.

Table 5. Heterotrait-Monotrait Ratio (HTMT)

	HTMT value
Fraud Prevention <-> Auditor Integrity	0,586
Internal Control System Effectiveness <-> Auditor Integrity	0,397
Internal Control System Effectiveness <-> Fraud Prevention	0,518
Organizational Commitment <-> Auditor Integrity	0,438
Organizational Commitment <-> Fraud Prevention	0,581
Organizational Commitment <-> Internal Control System Effectiveness	0,375

Source: Research data, 2026

Reliability was assessed using Cronbach's alpha and composite reliability values to evaluate the internal consistency of each construct. As presented in Table 4, all constructs exhibit Cronbach's alpha and composite reliability values exceeding the recommended threshold of 0,70, indicating satisfactory reliability. These results suggest that the indicators used to measure each construct are consistent and reliable. Therefore, it can be concluded that the measurement model exhibits adequate internal consistency reliability.

Structural Model Analysis

The structural model analysis was conducted by examining the coefficient of determination (R^2), path coefficients, effect size (f^2), and predictive relevance (Q^2) (Hair et al., 2022). The structural model evaluation shows that R^2 value of 0,461 and an adjusted R^2 of 0,438, indicating moderate explanatory power, with approximately 46,1% of its variance explained by the predictor variables and interaction terms. The effect size (f^2) results suggest that Auditor Integrity (0,143) and Organizational Commitment (0,106) have small effects on Fraud Prevention, while the moderating effects are negligible (0,008 and 0,000). Additionally, the Q^2 predict value of 0,367 confirms that the model has adequate predictive relevance. Overall, these findings indicate that the structural model demonstrates moderate explanatory power and satisfactory predictive capability.

As presented in Table 6, the hypothesis testing results indicate that Organizational Commitment ($\beta = 0,291$, $p = 0,001$) and Auditor Integrity ($\beta = 0,316$, $p = 0,000$) have positive and significant effects on Fraud Prevention, thereby accepting H1 and H2. In contrast, the moderating effect of Internal Control System Effectiveness on the relationship between Organizational Commitment and Fraud Prevention ($\beta = 0,069$, $p = 0,190$), as well as on the relationship between Auditor Integrity and Fraud Prevention ($\beta = -0,009$, $p = 0,460$), is not significant. Therefore, H3 and H4 are rejected, indicating that Internal Control System Effectiveness does not strengthen these relationships.

Table 6. Hyphotesis Testing

Hyphotesis	Path Coefficient	P values	Decision
H1: Organizational Commitment → Fraud Prevention	0,291	0,001	Accepted
H2: Auditor Integrity → Fraud Prevention	0,316	0,000	Accepted
H3: Internal Control System Effectiveness x Organizational Commitment → Fraud Prevention	0,069	0,190	Rejected
H4: Internal Control System Effectiveness x Auditor Integrity → Fraud Prevention	-0,009	0,460	Rejected

Source: Research data, 2026

The Effect of Organizational Commitment on Fraud Prevention

The findings of this study indicate that organizational commitment has a positive and significant effect on fraud prevention, suggesting that higher levels of commitment are associated with stronger preventive efforts within the organization. Organizational commitment plays a critical role in strengthening fraud prevention because employees who develop a strong psychological attachment to their organization tend to prioritize organizational interests over personal gain. This attachment encourages compliance with rules, enhances ethical awareness, and fosters a sense of responsibility that reduces the likelihood of opportunistic behavior. This finding confirms Attribution Theory, which explains that behavior is influenced by internal dispositions, as employees who attribute their actions to internal values such as loyalty and accountability are more likely to behave ethically and avoid fraudulent conduct. From a behavioral standpoint, committed employees are more likely to protect organizational resources, report irregularities, and support the implementation of anti-fraud policies. However, an important counterpoint is that excessive or misplaced commitment could potentially discourage whistleblowing if employees prioritize organizational image over transparency. Therefore, commitment must be accompanied by a supportive ethical climate. This result supports prior empirical evidence reported by Sari et al. (2025), Rachman & Dyahrini (2021), and Rifai & Mardijuwono (2020) who similarly found that organizational commitment contributes significantly to reducing fraud risk in public-sector organizations.

The Effect of Auditor Integrity on Fraud Prevention

The results of this study indicate that auditor integrity has a positive and significant influence on fraud prevention, indicating that integrity serves as a critical behavioral driver in strengthening prevention practices. This finding reinforces Attribution Theory, which states that behavior is primarily shaped by internal dispositions, as auditors with high integrity are more likely to uphold ethical principles, maintain independence, and apply professional skepticism in evaluating financial information. These provisions improve audit quality by increasing the likelihood of detecting and reporting irregularities, thereby contributing to greater transparency and accountability in the public sector. In practice, auditors often operate in organizational environments characterized by hierarchical pressures, political interference, and conflicts of interest, which can limit their independence and create ethical dilemmas. Therefore, the effectiveness of auditor integrity is also determined by the organizational environment to strengthen and maintain the role of integrity in mitigating fraud risks. This finding is consistent with prior research conducted by Paranoan et al. (2024), Sinaga et al. (2024), and Rifai & Mardijuwono (2020) which similarly conclude that auditors who adhere to ethical standards are more effective in reducing fraud risk.

Organizational Commitment on Fraud Prevention Moderated by Internal Control System Effectiveness

The findings of this study reveal that the effectiveness of internal control systems does not significantly moderate the relationship between organizational commitment and fraud prevention, suggesting that organizational commitment operates as a direct determinant rather than a conditional factor. This suggests that employees with strong organizational commitment tend to internalize ethical values and align their behavior with organizational goals, thus contributing to fraud prevention regardless of the strength of the internal control system. Internal control systems in public sector organizations can be said to have reached a baseline condition, where their implementation is relatively standardized and institutionally embedded, thus limiting their role as a contingent enhancer. Under such conditions, internal control serves as a necessary governance foundation but does not significantly strengthen the influence of behavioral factors. From a theoretical perspective, these findings align with Attribution Theory, which emphasizes the role of internal dispositions in shaping behavior, suggesting that strong commitment can independently reduce the likelihood of fraud. Furthermore, within the framework of the Fraud Triangle Theory, the absence of a moderating effect suggests that the opportunity element may already be sufficiently constrained by internalized ethical commitment, thus reducing the additional contribution of formal control systems. Therefore, this study highlights that the influence of organizational commitment on fraud prevention is primarily direct, while the role of

internal control systems may be limited to functioning as a basic structural mechanism and not as a conditional reinforcing factor. Nevertheless, this finding contrasts with the study conducted by Putri et al. (2025), which reports that internal control systems in the East Java Inspectorate significantly reduced fraud and that this effect was strengthened when organizational commitment was high.

Auditor Integrity on Fraud Prevention Moderated by Internal Control System Effectiveness

The findings of this study indicate that internal control system effectiveness does not significantly moderate the relationship between auditor integrity and fraud prevention, suggesting that integrity operates as a self-sustaining ethical mechanism rather than a condition-dependent factor. Unlike organizational commitment, which reflects attachment to the organization, auditor integrity is inherently rooted in professional ethics and personal moral principles that guide judgment and decision-making across situations. This implies that auditors with high integrity are likely to maintain objectivity, resist external pressures, and exercise professional skepticism regardless of the surrounding control environment. The absence of a moderating effect can be explained by the baseline condition of internal control systems in public sector organizations, where controls are already formalized and procedurally embedded, thus providing limited additional reinforcement to individual ethical conduct. According to Attribution Theory, integrity constitutes a stable internal attribute that directly determines behavior, thereby limiting the impact of external factors. Furthermore, within the Fraud Triangle framework, this finding suggests that the opportunity to commit fraud may already be internally constrained by auditors' moral standards, thereby reducing the dependence on external control mechanisms. Moreover, internal control systems in public sector organizations often function primarily as administrative and procedural mechanisms rather than as substantively embedded governance practices (Ayem & Kusumasari, 2020; Herawaty & Hernando, 2021; Zahra & Tannar, 2025). Therefore, the present study highlights the independent importance of auditor integrity while indicating that the strengthening role of internal controls may not consistently emerge across different organizational settings.

CONCLUSION

This study highlights that fraud prevention in public sector organizations is more strongly influenced by behavioral factors than by formal control mechanisms. The findings indicate that organizational commitment and auditor integrity play a central role in shaping ethical behavior and strengthening preventive efforts against fraud. Auditors who demonstrate strong attachment to organizational values and uphold high ethical standards are more likely to act in the public interest and contribute to effective fraud prevention. In contrast, the absence of a moderating effect of internal control effectiveness suggests that formal control systems may not necessarily enhance the influence of these behavioral factors. This finding implies that internal control systems may function more as a baseline governance mechanism rather than as a reinforcing factor in certain organizational settings.

This study has several limitations that should be considered when interpreting the findings. First, the research was conducted within a single public sector institution, which may limit the generalizability of the results to other organizational settings. Second, the relatively homogeneous implementation of internal control systems within the observed institution may have limited the variability needed to capture its moderating role.

SUGGESTION

Practical Suggestions

Public sector institutions, particularly inspectorates and internal audit units, should prioritize strengthening behavioral factors, especially auditor integrity and organizational commitment, as key drivers of fraud prevention. This can be achieved through targeted ethics development programs, value internalization initiatives, and the integration of integrity-based indicators into performance evaluation systems. Given that this study finds no moderating role of internal control system effectiveness, fraud prevention efforts should not rely solely on strengthening formal control procedures but also on fostering strong internal values among auditors and employees. By aligning behavioral development with existing control structures, organizations can establish a more sustainable and effective approach to fraud prevention while enhancing accountability and public trust.

Theoretical Suggestions

Future research is encouraged to expand the population and research objects by involving multiple public sector institutions or by conducting comparative studies between public and private organizations to enhance the generalizability of the findings. A broader sample would provide a more comprehensive understanding of fraud prevention mechanisms and strengthen the external validity of the model. Additionally, subsequent studies may consider incorporating alternative moderating variables, such as leadership style or anti-fraud awareness, to better explain the conditions under which organizational commitment and auditor integrity influence fraud prevention. Examining leadership factors may offer deeper theoretical insights into how managerial behavior shapes ethical conduct and contributes to the development of more robust fraud prevention models.

REFERENCE

Alfian, A., Ritchi, H., & Adrianto, Z. (2023). Fraud Analytics Practices in Public-sector Transactions: A Systematic Review. *Journal of Public Budgeting, Accounting and Financial Management*, *35*(5), 685–710. https://doi.org/10.1108/JPBAFM-11-2022-0175

Allen, N. J., & Meyer, J. P. (1990). Organizational Commitment. *Journal of Occupational Psychology*, *63*(1), 124–146. https://doi.org/10.4324/9781351121149-6

Andrianingsih, A., & Rohman, A. (2025). Determinasi Efektivitas Deteksi dan Pencegahan Fraud: Kajian Sistematis Multilevel Terintegrasi. *JurnalProaksi*, *12*(3), 378–395. https://doi.org/10.32534/jpk.v12i3.7193

Arifin, J. (2022). Determinants of The Effectiveness of Audit Procedures in Revealing Fraud. *International Journal of Research in Business and Social Science (2147- 4478)*, *11*(6), 378–387. https://doi.org/10.20525/ijrbs.v11i6.1952

Ayem, S., & Kusumasari, K. F. (2020). Pengaruh Sistem Pengendalian Intern Pemerintah (SPIP) Terhadap Pencegahan Fraud dalam Pengelolaan Dana Desa dengan Akuntabilitas Sebagai Variabel Mediasi. *Jurnal Ilmiah Akuntansi Dan Humanika*, *10*(2), 160–169. https://doi.org/https://doi.org/10.23887/jiah.v10i2.25827

Babalola, M. T., Stouten, J., Camps, J., & Euwema, M. (2019). When Do Ethical Leaders Become Less Effective? The Moderating Role of Perceived Leader Ethical Convictionon Employee Discretionary Reactions to Ethical Leadership. *Journal of Business Ethics*, *154*(85). https://www.jstor.org/stable/45022861

Budiantoro, H., Aprillivia, N. D., & Lapae, K. (2022). Pengaruh Penerapan Good Corporate Governance (Gcg) , Kesadaran Anti-Fraud, Dan Integritas Karyawan Terhadap Pencegahan Kecurangan (Fraud). *Jurnal Orientasi Bisnis Dan Entrepreneurship (JOBS)*, *3*(1), 28–39. https://doi.org/10.33476/jobs.v3i1.2474

COSO. (2012). *Internal Control—Integrated Framework*.

Cressey, D. R. (1953). *Other People's Money; A Study of The Social Psychology of Embezzlement*. Free Press.

Damayanti, N. N. R., & Agustia, D. (2024). Organizational Commitment, Religiosity , and Auditors' Responsibility for Fraud Detection. *International Journal of Management and Sustainability*, *13*(1), 14–25. https://doi.org/10.18488/11.v13i1.3589

Dorminey, J., Fleming, A. S., Kranacher, M., & Riley, R. A. (2012). The Evolution of Fraud Theory. *Issues in Accounting Education*, *27*(2), 555–579. https://doi.org/https://doi.org/10.2308/iace-50131

Drogalas, G., Pazarskis, M., Anagnostopoulou, E., & Papachristou, A. (2017). The Effect of Internal Audit Effectiveness, Auditor Responsibility and Training in Fraud Detection. *Journal of Accounting and Management Information Systems (JAMIS)*, *16*(4), 434–454. https://doi.org/http://dx.doi.org/10.24818/jamis.2017.04001

Dwiyanti, D., Wicaksono, A. P. N., & Ulum, I. (2022). Internal Control System, Whistleblowing System, Organizational Commitment and Fraud Prevention: Individual Morality as A Moderating Variable. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, *9*(2), 172–188. https://doi.org/10.30656/jak.v9i2.4577

Fan, G., Deng, Z., & Liu, L. C. (2023). Understanding the Antecedents of Patients' Missed Appointments: The Perspective of Attribution Theory. *Data Science and Management*, *6*, 247–255. https://doi.org/https://doi.org/10.1016/j.dsm.2023.09.004

Fein, E. C., Tziner, A., & Vasiliu, C. (2023). Perceptions of Ethical Climate and Organizational Justice as Antecedents to Employee Performance : The Mediating Role of Employees' Attributions of Leader Effectiveness. *European Management Journal*, *41*(1), 114–124. https://doi.org/10.1016/j.emj.2021.11.003

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (Third Edit). SAGE.

Harvey, P., Madison, K., Martinko, M., Crook, T. R., & Crook, T. A. (2014). Attribution Theory in the Organizational Sciences: The Road Traveled and the Path Ahead. *Academy of Management Perspectives*, *28*(2), 128–146. https://doi.org/https://doi.org/10.5465/amp.2012.0175

Heider, F. (1958). *The Psychology of Interpersonal Relationship*. John Wiley & Sons, Inc.

Herawaty, N., & Hernando, R. (2021). Analysis of Internal Control of Good Corporate Governance and Fraud Prevention (Study at the Regional Government of Jambi City). *Sriwijaya International Journal of Dynamic Economics and Business*, *4*(2), 103–118. https://doi.org/10.29259/sijdeb.v4i2.103-118

Kaptein, M. (2011). Understanding Unethical Behavior by Unraveling Ethical Culture. *Human Relations*, *64*(6), 843–869. https://doi.org/10.1177/0018726710390536

Komisi Pemberantasan Korupsi. (2024). *Laporan Akuntabilitas Kinerja Tahun 2024*.

Komisi Pemberantasan Korupsi. (2025). *Penindakan Tindak Pidana Korupsi Wilayah.[Online]* Tersedia pada: https://www.kpk.go.id/id/publikasi-data/statistik/penindakan-2 [Diakses 30 Maret 2026].

Ladewi, Y., Fahmi, M., Damayanti, A., & Zuraidah, I. (2024). The Role of Whistleblowing, Culture, and Organizational Commitment in Fraud Prevention. *Kajian Akuntansi*, *25*(2), 167–177.

Love, V. J., & Manisero, T. R. (2011). Management Integrity: The Lynchpin of a GAAS Audit. *CPA Journal*, *81*(4), 22–25. https://openurl.ebsco.com/EPDB%3Agcd%3A8%3A20828184/detailv2?sid=ebsco%3Aplink%3Ascholar&id=ebsco%3Agcd%3A65030855&crl=c&link_origin=scholar.google.com

Megawati, & Reskino. (2023). Pengaruh Pengendalian Internal, Whistleblowing System, Dan Komitmen Organisasi Terhadap Pencegahan Kecurangan Dengan Moralitas Individu Sebagai Variabel Moderasi. *Jurnal Akuntansi Trisakti*, *10*(1), 31–50. https://doi.org/10.25105/jat.v10i1.15818

Meyer, J. P., & Allen, N. J. (1991). A Three-Component Conceptualization of Organizational Commitment. *Human Resource Management Review*, *1*(1), 61–89. https://doi.org/https://doi.org/10.1016/1053-4822(91)90011-Z

Meyer, J. P., Becker, T. E., & Vandenberghe, C. (2004). Employee Commitment and Motivation: A Conceptual Analysis and Integrative Model. *Journal of Applied Psychology*, *89*(6), 991–1007. https://doi.org/10.1037/0021-9010.89.6.991

Moore, C., Detert, J. R., Klebe Treviño, L., Baker, V. L., & Mayer, D. M. (2012). Why Employees Do Bad Things: Moral Disengagement and Unethical Organizational Behavior. *Personnel Psychology*, *65*(1), 1–48. https://doi.org/10.1111/j.1744-6570.2011.01237.x

Morales, J., Gendron, Y., & Guénin-Paracini, H. (2014). The Construction of The Risky Individual and Vigilant Organization: A Genealogy of The Fraud Triangle. *Accounting, Organizations and Society*, *39*(3), 170–194. https://doi.org/10.1016/j.aos.2014.01.006

Munir, S., & Sajid, M. (2010). Examining Locus of Control (LOC) as a Determinant of Organizational Commitment among University Professors in Pakistan. *Journal of Business Studies Quarterly*, *1*(3), 78–93. https://www.proquest.com/scholarly-journals/examining-locus-control-loc-as-determinant/docview/1014420424/se-2

Otoo, F. N. K., Kaur, M., & Rather, N. A. (2023). Evaluating The Impact of Internal Control Systems on Organizational Effectiveness. *LBS Journal of Management & Research*, *21*(1), 135–154. https://doi.org/10.1108/lbsjmr-11-2022-0078

Paranoan, N., Padolo, A., Patiung, N., & Palalangan, C. A. (2024). Examining The Integrity of Whistleblowing Systems and Apparatus in The Context of Fraud Prevention. *International Journal of Public Policy and Administration Research*, *11*(4), 137–149. https://doi.org/10.18488/74.v11i4.4003

Peng, L., & Li, Z. (2021). Psychological Contract, Organizational Commitment, and Knowledge Innovation: A Perspective of Open Innovation. *Problems and Perspectives in Management*, *19*(2), 418–432. https://doi.org/10.21511/ppm.19(2).2021.33

Petraşcu, D., & Tieanu, A. (2014). The Role of Internal Audit in Fraud Prevention and Detection. *Procedia Economics and Finance*, *16*(May), 489–497. https://doi.org/10.1016/s2212-5671(14)00829-6

Pramesti, M. A. D., Sunarsih, N. M., & Dewi, N. P. S. (2020). Pengaruh Pengendalian Internal, Komitmen Organisasi Dan Kompensasi Dalam Pencegahan Fraud Pengadaan Barang Pada Rumah Sakit Umum Daerah Kabupaten Badung Mangusada. *Jurnal KHARISMA*, *2*(2), 78–95. https://e-journal.unmas.ac.id/index.php/kharisma/article/download/971/842

Putri, D. P. A., Trisnaningsih, S., & Sulistyowati, E. (2025). Strengthening Public Integrity : The Moderating Role of Organizational Commitment on Determinants. *Jurnal Riset Akuntansi Kontemporer*, *17*(2), 367–382. https://doi.org/https://doi.org/10.23969/jrak.v17i2.25830

Putri, N. E. (2021). Pengaruh Pengendalian Internal, Integritas, Dan Asimetri Informasi Terhadap Kecenderungan Kecurangan Akuntansi Pada Distributor Farmasi Pekanbaru. *Prosiding Seminar Nasional Ekonomi Bisnis & Akuntansi*, *1*(1), 122–130. https://ejurnal.umri.ac.id/index.php/sneba/article/view/2745/1543

Rachman, I., & Dyahrini, W. (2021). Internal Control and Organizational Commitment to Fraud Prevention : A Geographical Perspective Study On "X" Hospital in Bandung City, Indonesia. *Review of International Geographical Education*, *11*(1), 393–399. https://doi.org/10.48047/rigeo.11.1.24

Rahmasari, A., & Setiawan, D. (2021). The Determinants of Frauds in Local Governments. *JDA Jurnal Dinamika Akuntansi*, *13*(1), 37–50. http://dx.doi.org/10.15294/jda.v13i1.29137

Ramadhan, D. (2022). Strengthening Integrity and Fraud Awareness in Preventing Fraud During the Covid-19 Pandemic. *Asia Pacific Fraud Journal*, *7*(2), 213. https://doi.org/10.21532/apfjournal.v7i2.266

Rifai, M. H., & Mardijuwono, A. W. (2020). Relationship between auditor integrity and organizational commitment to fraud prevention. *Asian Journal of Accounting Research*, *5*(2), 315–325. https://doi.org/10.1108/AJAR-02-2020-0011

Roffia, P., & Poffo, M. (2025). Revisiting the Fraud Triangle in Corporate Frauds: Towards a Polygon of Elements. *Journal of Risk and Financial Management*, *18*(3), 1–23. https://doi.org/10.3390/jrfm18030156

Sari, A. M., Supramono, S., & Sulistyawati, A. I. (2025). The Influence Of Organizational Commitment and Internal Control on Fraud Prevention with Good Governance as a Moderation. *Jurnal Ilmiah Manajemen Kesatuan*, *13*(1). https://doi.org/10.37641/jimkes.v13i1.3122

Schlenker, B. R. (2008). Integrity and Character: Implications of Principled and Expedient Ethical Ideologies. *Journal of Social and Clinical Psychology*, *27*(10), 1078–1125. http://dx.doi.org/10.1016/j.jaci.2012.05.050

Sholihin, M., & Ratmono, D. (2020). *Analisis SEM-PLS dengan WarpPLS 7.0 - untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis* (2nd ed.). Penerbit ANDI.

Sinaga, I. R., Sondakh, J. J., & Warongan, J. D. L. (2024). The Influence of Independence, Integrity, Professionalism, and Objectivity on Fraud Prevention in Auditors with Auditor Ethics as a Moderating Variable: Empirical Study at the Representative Office of the Supreme Audit Agency in North Sulawesi Province. *The Contrarian : Finance, Accounting, and Business Research*, *3*(1), 41–52. https://doi.org/10.58784/cfabr.135

Singleton, T. W. & Singleton, A. J. (2010). Fraud Auditing dan Forensic. In *John Wiley & Sons, Inc* (Fourth Edi). John Wiley & Sons, Inc.

Sow, A. N., Basiruddin, R., Mohammad, J., & Abdul Rasid, S. Z. (2018). Fraud Prevention in Malaysian Small and Medium Enterprises (SMEs). *Journal of Financial Crime*, *25*(2), 499–517. https://doi.org/10.1108/JFC-05-2017-0049

Sukriah, I., Akram, A., & Inapty, B. A. (2009). Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas, dan Kompetensi Terhadap Kualitas Hasil Audit. *Simposium Nasional Akuntansi XII*. https://d1wqtxts1xzle7.cloudfront.net/39602541/SNA-12-aspsia13-libre.pdf

Susandya, A. A. P. G. B. A., Putra, M. D. P., Bagiana, I. K., Cahyani, M. R., & Aristanti, I. A. P. M. P. (2022). Determinan Pencegahan Kecurangan Dalam Alokasi Dana Desa. *Jurnal Reviu Akuntansi Dan Keuangan*, *12*(3), 659–671. https://doi.org/10.22219/jrak.v12i3.22363

Sutoyo, S., Nugroho, M. F., & Windyastuti, W. (2023). E-Procurement Implementation, Internal Control, and Organizational Commitment to Fraud Prevention Procurement of Goods and Servicesin Device Organizations Area (DOA) City Yogyakarta. *Journal of Economics, Finance and Management Studies*, *06*(05), 2329–2338. https://doi.org/10.47191/jefms/v6-i5-54

The World Bank. (2017). Public Sector Internal Audit: Focus on Fraud. *Centre for Financial Reporting Reform*, *14*(8), 856–879. https://cfrr.worldbank.org/publications/public-sector-internal-audit-focus-fraud

Valentine, S., & Barnett, T. (2003). Ethics Code Awareness, Perceived Ethical Values, and Organizational Commitment. *Journal of Personal Selling and Sales Management*, *23*(4), 359–367. https://doi.org/10.1080/08853134.2003.10749009

Wells, J. T. (2013). *Corporate Fraud Handbook: Prevention and Detection* (4th ed.). John Wiley & Sons, Inc.

Wulandari, D. N., & Nuryanto, M. (2018). Pengaruh Pengendalian Internal, Kesadaran Anti-Fraud, Integritas, Independensi, dan Profesionalisme Terhadap Pencegahan Kecurangan. *Jurnal Riset Akuntansi Mercu Buana*, *4*(2), 117. https://doi.org/10.26486/jramb.v4i2.557

Zahra, A. R., & Tannar, O. (2025). Peran Good Governance dan SPIP dalam Mencegah Tindakan Kecurangan. *Jurnal Proaksi*, *12*(3), 470–485. https://doi.org/https://doi.org/10.32534/jpk.v12i3.7777