

## The Interpretation of Organizational Culture and Internal Control in Preventing Fraud: A Case Study in the Bengkulu Provincial Government

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### ABSTRACT

*This study explores the factors contributing to fraud in the public sector through the lens of the Pentagon Theory and examines how organizational culture and internal control play a role in preventing fraud in government institutions. A qualitative approach with a case study method was employed, focusing on government agencies within the Bengkulu Provincial Government. Data were collected through in-depth interviews with employees and document analysis related to internal control systems. The findings reveal that weak organizational culture and ineffective implementation of internal controls are the primary factors that create opportunities for fraud. Additionally, pressure and rationalization within the bureaucratic environment further drive individuals to commit fraudulent acts. Moreover, the low expectation of punishment for fraud perpetrators exacerbates the situation and weakens existing prevention mechanisms. These findings reinforce the Pentagon Theory by highlighting the significant role of organizational culture in fraud prevention. Therefore, government institutions must strengthen integrity-based organizational culture and enhance the effectiveness of internal controls to mitigate fraud risks. This study emphasizes the interpretation of organizational culture within the context of the Pentagon Theory and underscores the critical role of internal control in fraud prevention in the public sector, particularly in local government environments*

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### Introduction

Fraud in government institutions remains a serious issue that threatens transparency, accountability, and the effectiveness of public service delivery. Fraud in the public sector can take various forms, including corruption, budget misuse, nepotism, and financial report manipulation (ACFE, 2022). The 2019 Indonesia Fraud Survey (ACFE, 2020) reported that corruption levels in Indonesia remain high, with the government sector being one of the most vulnerable to fraudulent practices. Fraud incidents also occur at the regional level, including in the Bengkulu Provincial Government. Throughout 2024, the Bengkulu High Prosecutor's Office (Kejati) handled 43 corruption cases, successfully recovering state funds amounting to IDR 6.5 billion (Tribun Bengkulu, 2024). These cases involved various schemes such as the misuse of regional budget funds (APBD), fictitious projects, and procurement fraud. The prevalence of fraud practices indicates that existing oversight systems have not been fully effective in preventing irregularities, highlighting the need for an in-depth study of the factors influencing the effectiveness of internal control and work culture in regional government environments.

One approach to understanding fraud prevention factors is to examine the role of work culture in shaping organizational behavior with greater integrity. A strong work culture reflects values such as honesty, responsibility, and transparency, which, when consistently applied, can reduce the likelihood of fraud (Maulidi & Ansell, 2020). Previous studies have shown that organizations with a robust, integrity-oriented work culture tend to be more effective in curbing fraudulent practices compared to those with a weak organizational culture (Zahari et al., 2021). In addition to work culture, internal control plays a crucial role in fraud prevention. The COSO (2013) framework emphasizes that effective internal control should encompass five key

components: control environment, risk assessment, control activities, information and communication, and monitoring. When these elements are optimally implemented, fraud risk can be minimized (Chan et al., 2021). However, various studies indicate that internal control in the public sector often faces challenges, such as weak oversight systems, lack of compliance with regulations, and resource limitations in policy implementation (Kalau & Leksair, 2020).

Fraud in the public sector has been widely examined in numerous studies, both nationally and internationally. This phenomenon is a major concern due to its significant impact on government efficiency, transparency, and accountability. Several previous studies have highlighted the factors contributing to fraud occurrences and prevention strategies, emphasizing the role of internal control and organizational culture as key elements in mitigating fraud risks. Research conducted by Shonhadji & Maulidi (2022) found that the effectiveness of internal control systems significantly determines the ability of public sector organizations to prevent fraudulent practices. This study emphasized that strengthening internal control not only serves as an administrative control mechanism but also as a tool to enhance transparency and accountability in governance. Similarly, Majid et al. (2022) discovered that strong internal control systems can detect and prevent fraud through stricter supervision and increased accountability among government employees. These findings align with the study conducted by Wardah et al. (2022), which underscored the importance of integrity-driven leadership in fostering an organizational culture that rejects fraudulent practices in government settings.

However, most previous studies have predominantly focused on the structural aspects of internal control, such as regulations and oversight policies, without delving deeply into how work culture factors within government organizations contribute to shaping anti-fraud behavior. Research by Masni & Sari (2023) highlighted the importance of an organizational culture perspective in understanding fraud prevention mechanisms in the public sector. Their study revealed that a work culture lacking support for transparency and accountability could undermine the effectiveness of internal control systems already in place. This indicates that even if an institution has a strong internal control system, the risk of fraud remains high if the organizational culture does not support integrity-driven governance practices.

In the Indonesian context, there is still a limited number of studies specifically analyzing how the interaction between work culture and internal control can prevent fraud in local government settings, representing a research gap that needs to be addressed. Most existing studies focus more on evaluating internal control systems or case studies on fraudulent practices without linking them to organizational culture dynamics. Therefore, this study aims to further explore the relationship between work culture and internal control in the context of fraud prevention, using a case study of the Bengkulu Provincial Government.

Using a qualitative approach, this research seeks to understand how work culture is perceived and implemented in fostering integrity and how the effectiveness of internal control reduces the likelihood of fraud. The findings from this study are expected to provide a more comprehensive insight into fraud prevention strategies in the public sector, particularly in local governments, and offer more contextual recommendations for policymakers in strengthening internal control systems and fostering an integrity-driven work culture.

### **Pentagon Theory**

The Pentagon Theory was developed as an extension of the Fraud Triangle Theory, which was initially introduced by (Vousinas 2019). This theory explains that fraud occurs not only due to the three main factors—pressure, opportunity, and rationalization—but also due to two additional factors: competence and arrogance.

1. Pressure refers to external or internal conditions that drive individuals to commit fraud. This pressure may stem from financial needs, unrealistic work targets, or lifestyle demands.
2. Opportunity arises when there are weaknesses in the internal control system, allowing individuals to commit fraud without being easily detected.
3. Rationalization occurs when individuals justify fraudulent actions as acceptable, such as thinking, "everyone else is doing it" or "I'm just borrowing temporarily."
4. Competence reflects an individual's ability to exploit system weaknesses to commit fraud. The higher a person's competence, the greater their ability to identify loopholes in the system.
5. Arrogance represents a superior attitude in which individuals believe they are immune to legal and ethical consequences when committing fraud.

Empirical research shows that the factors in the Pentagon Theory have a significant relationship with the tendency for fraud to occur in organizations, including in the public sector (Rachman et al., 2023).

### **COSO Framework**

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) developed the Enterprise Risk Management – Integrated Framework as a guideline for risk management and internal control. COSO states that effective internal control consists of five key components (COSO, 2013):

1. **Control Environment**

The control environment includes ethical values, integrity, and corporate governance that support transparency and accountability. This factor is crucial as it forms the foundation of fraud risk management.

2. **Risk Assessment**

Organizations must identify and analyze risks to understand potential fraud that may hinder goal achievement. In the public sector, risk assessment is crucial due to the potential for misappropriation of public funds.

3. **Control Activities**

Control activities involve procedures and policies implemented to minimize fraud risks, such as segregation of duties, transaction approvals, and strict supervision of financial activities.

4. **Information and Communication**

Accurate information and effective communication ensure that all organizational members understand internal control policies and fraud prevention mechanisms.

5. **Monitoring**

Monitoring is conducted to continuously evaluate the effectiveness of the internal control system. This process includes internal and external audits to ensure compliance with anti-fraud policies.

Many studies confirm that comprehensive implementation of the COSO Framework can reduce fraud potential in both public and private organizations (Chan et al., 2021; Nawawi & Salin, 2018).

### **Organizational Culture Theory**

In 1993, Edgar Schei (as cited in Calvin, 2015) proposed that organizational culture consists of three main levels:

1. **Artifacts** – Observable cultural aspects, such as policies, organizational structure, and codes of ethics.

2. **Espoused Values** – Principles that guide behavior within the organization, such as a commitment to transparency and accountability.
3. **Basic Assumptions** – Fundamental beliefs that shape how individuals think and act within the organization.

According to Schein, organizations with a strong work culture possess a value system that promotes integrity and ethics in decision-making, thus reducing the likelihood of fraud (Mulder, 2013). Research by Dharu & Wahidahwati (2021) indicates that an organizational culture that instills ethical values can enhance compliance with anti-fraud regulations.

Moreover, a work culture that supports whistleblowing is also a crucial factor in preventing and detecting fraud early (Arianto Bambang, 2022; Basri, 2022). A study by Okafor et al. (2020) found that public sector organizations with strong whistleblowing systems are more capable of identifying fraud cases compared to those without such mechanisms.

### **Previous Research on Work Culture, Internal Control, and Fraud in the Public Sector**

Several previous studies have confirmed the relationship between work culture, internal control, and fraud in the public sector. Shonhadji & Maulidi (2022) found that weaknesses in internal control are one of the main factors causing corruption in government institutions.

A study conducted by Chan et al. (2021) showed that the implementation of internal control based on the COSO Framework can reduce financial irregularities in public sector organizations. Their findings indicate that organizations with stronger internal controls tend to have lower fraud levels.

Additionally, research by Zahari et al. (2021) revealed that organizations implementing an ethics-based work culture and transparency values have lower levels of abuse of authority than those with a more lenient work culture.

Based on previous studies, it can be concluded that a combination of a strong internal control system and an ethics-based organizational culture is essential in preventing and detecting fraud in the public sector.

## **RESEARCH METHODS**

### **Research Approach**

This study employs a qualitative case study approach to gain an in-depth understanding of the relationship between work culture, internal control, and fraud risk in the public sector. A case study approach was chosen as it allows for a comprehensive exploration of phenomena within real-life contexts (Sugiyono, 2016). This approach is also aligned with the research objective of exploring employees' subjective interpretations regarding the implementation of internal control and organizational culture in fraud prevention (Moleong, 2021).

### **Research Subjects**

The research subjects consist of employees in government institutions involved in financial management and supervision, selected based on the following criteria:

1. Financial officers, responsible for budget planning and management.
2. Internal auditors, tasked with monitoring and evaluating the effectiveness of the internal control system.
3. Institutional leaders, who establish policies and strategies for financial governance and fraud control.

Subjects were selected using purposive sampling, a sampling technique based on specific considerations relevant to the research objectives (Moleong, 2021).

### **Data Sources and Informants**

This study draws data from employees who have worked for more than ten years in various Regional Government Organizations (OPD) within the Bengkulu Provincial Government. Their extensive work experience enables them to provide deep insights into governance

systems and fraud prevention challenges in Bengkulu. Informants were selected from various institutions, including the Regional Civil Service Agency (BKD), Bengkulu Provincial Inspectorate, Human Resource Development Agency (BPSDM), the Representative Office of the Audit Board of the Republic of Indonesia (BPK), and the Regional Financial and Asset Management Agency (BPKAD). The diversity of these institutions provides a broad perspective on the implementation of internal controls, work culture, and fraud prevention challenges in the public sector.

### **Data Collection Techniques**

Data were collected using three main techniques to achieve a comprehensive understanding:

1. In-depth Interviews

Semi-structured interviews were conducted with financial officers, internal auditors, and institutional leaders to explore their understanding of work culture, internal control systems, and fraud prevention challenges. Interview questions were developed based on the Pentagon Fraud Theory and the COSO Framework.

2. Work Environment and Internal Control Process Observations

Observations were carried out to directly examine the implementation of internal control practices, including anti-fraud policy enforcement, internal transparency communication, and financial auditing procedures. The aim was to verify the alignment between written policies and actual practices in the field.

3. Document Analysis

Analyzed documents included internal control policies, internal and external audit reports, and employee codes of ethics. This analysis aimed to assess the extent to which existing policies align with COSO Framework principles in fraud prevention.

### **Data Analysis Techniques**

Data obtained from interviews, observations, and document analysis were examined using a thematic analysis approach (Moleong, 2021). The analysis steps included:

1. Identifying and coding thematic patterns in interviews related to work culture, internal control, and fraud risk.
2. Categorizing findings based on the theoretical framework used in the study.
3. Comparing results from multiple data sources to identify consistencies or discrepancies (data triangulation).

To enhance the validity of findings, data triangulation was conducted by cross-referencing interview, observation, and document data to ensure consistency and enrich the interpretation of results.

## **RESULTS AND DISCUSSION**

The following section presents a description of the informants in this study, encompassing various government institutions involved in the implementation of internal control and fraud prevention in the public sector. The interviewed informants were from the Regional Personnel Agency (BKD), the Inspectorate of Bengkulu Province, the Human Resource Development Agency (BPSDM), the Regional Representative Office of the Audit Board of Indonesia (BPK), and the Regional Financial and Asset Management Agency (BPKAD). The diverse backgrounds and positions of the informants provided this study with a comprehensive perspective on the internal control system, work culture, and challenges in fraud prevention efforts within local government institutions.

Table 1. Informant Description

No	Profession/Position of Informant	Informant Description
1	BKD Employee	Responsible for personnel management and the implementation of policies related to civil servant discipline and integrity.
2	Inspectorate Auditor	Supervises and evaluates the effectiveness of the internal control system in preventing fraud within local government.
3	BPSDM Employee	Manages and develops employee competencies and work ethics through training and capacity development.
4	BPK Auditor	Conducts audits of local government financial reports and provides recommendations to enhance accountability and transparency.
5	BPKAD Employee	Manages regional budget planning and financial management, ensuring compliance with financial regulations.

Source: Primary data processed, 2024.

### The Meaning of Work Culture in Fraud Prevention

Based on interviews with informants, a work culture oriented toward integrity, work ethics, and adherence to regulations plays a crucial role in fraud prevention within government agencies. A work environment that instills these values is believed to reduce the likelihood of individuals engaging in fraudulent activities. Informant 5 (a senior finance officer) emphasized:

*"Integrity in work must be upheld, because without it, rules are merely a formality."*

This statement highlights that integrity is a fundamental factor in implementing an effective internal control system. These findings align with previous studies, which indicate that a work culture based on integrity can reduce individuals' tendency to commit fraud (Zahari et al., 2021). When integrity becomes an inherent organizational value, individuals are more motivated to act ethically without requiring strict supervision.

However, in practice, gaps in the implementation of work ethics values persist in the workplace. Informant 2 (an internal auditor) stated:

*"Some employees still perceive compliance as something imposed rather than an inherent part of their professional responsibilities."*

This statement suggests that compliance with regulations has not been fully internalized as an ingrained work culture within the organization. This finding is consistent with Wardah et al. (2022), who revealed that anti-fraud policies tend to be less effective when they are merely procedural without deep understanding and awareness from employees. Mechanistic compliance, without an intrinsic belief in the importance of regulations, can result in suboptimal implementation of internal control policies.

Additionally, the interviews identified several cultural factors that can either strengthen or weaken fraud prevention efforts. Strengthening factors include ethical leadership and transparent reporting mechanisms. Leaders who uphold honesty and demonstrate ethical behavior set the foundation for a more conducive work environment for fraud prevention. Conversely, weakening factors include a permissive attitude toward minor violations and weak enforcement of regulations. Informant 3 (Head of Human Resources) stated:

*"Minor violations are often overlooked, eventually becoming a habit and opening opportunities for more significant fraud."*

This statement illustrates how a permissive attitude toward minor infractions can contribute to escalating fraudulent behavior. The fraud diamond theory developed by Wolfe & Hermanson (2004) explains that opportunity and rationalization are two key factors enabling fraudulent behavior. When minor violations are normalized and not strictly sanctioned, individuals may be increasingly inclined to commit more significant fraud. Therefore, it is crucial for government institutions to establish a culture that does not tolerate any form of misconduct, regardless of its scale, to minimize future fraud risks.

Overall, the findings of this study affirm that a work culture based on integrity and compliance plays a significant role in fraud prevention in the public sector. However, the success of implementing this culture depends on the internalization of ethical values by all employees and consistency in enforcing regulations. Without strict policy enforcement and individual awareness, fraud prevention efforts will merely remain a formality without tangible impact.

### **The Role of Internal Control in Fraud Prevention**

Effective internal control plays a crucial role in reducing fraud risks, particularly in budget planning, oversight, and auditing. A robust control system not only serves as a detection tool but also as a preventive mechanism that minimizes opportunities for fraudulent behavior. Interviews revealed that strong internal control mechanisms tend to be more successful in fraud prevention. Informant 2 (an internal supervision inspector) stated:

*"When monitoring procedures are well implemented, the opportunity for fraud decreases because employees feel they are being watched."*

This statement indicates that an effective monitoring system can have a psychological effect on employees, making them more cautious due to the potential detection of fraudulent acts. This finding aligns with research by Ulum & Suryatimur (2022), which found that a well-functioning internal control system can detect and prevent fraud before it occurs. With strict monitoring, the likelihood of individuals engaging in fraud decreases as the risk of detection increases.

However, several challenges exist in the implementation of internal control within government agencies. One of the main challenges is the limited resources and capacity of internal auditors. This limitation affects the effectiveness of oversight, causing audits to often be administrative rather than investigative. Informant 5 (a budget management officer) noted:

*"We still lack competent internal auditors, so the audit process is often administrative rather than investigative."*

The shortage of competent auditors weakens the auditing and oversight processes, ultimately creating loopholes for fraudulent activities to persist. This challenge was also identified in research by Rafiskalina (2021), which highlighted that a lack of experienced auditors can hinder the effectiveness of internal control in detecting fraud. Therefore, it is essential for government agencies to enhance human resource capacity in auditing to optimize internal control functions.

Additionally, employee resistance to internal control mechanisms also poses a challenge. Employees who feel burdened by bureaucratic procedures tend to find ways to evade oversight. Complex and bureaucratic procedures are often seen as obstacles in daily tasks, prompting individuals to seek shortcuts, even if they potentially violate regulations. Informant 1 added:

*"Sometimes procedures are too complicated, so employees prefer to find shortcuts, which ultimately opens opportunities for misconduct."*

This statement highlights the need for internal control policies to be designed effectively so that they are not only strong in oversight but also practical and easy to implement without

hindering work efficiency. This aligns with the cost-benefit approach to internal control, which suggests that excessively stringent and burdensome policies may create negative incentives, encouraging employees to circumvent established procedures. Therefore, improvements in internal control systems should strike a balance between effective oversight and ease of implementation in the workplace.

Overall, this study demonstrates that internal control plays a significant role in fraud prevention. However, its effectiveness depends on the quality of oversight, adequacy of human resources, and employee acceptance of implemented policies. To enhance the effectiveness of this system, government agencies should invest in auditor capacity development, simplify procedures without compromising oversight effectiveness, and strengthen a culture of compliance in the workplace.

### **The Interaction Between Work Culture and Internal Control in Fraud Prevention**

The research findings indicate that a strong work culture can enhance the effectiveness of internal control in preventing fraud. When employees have a high level of awareness regarding integrity and compliance, internal control mechanisms are no longer perceived as mere administrative obligations but become an integral part of a healthy and sustainable work system. Informant 3 explained:

*"If all employees have a high level of moral awareness, internal control is no longer a burden but rather a part of a healthy work system."*

This statement suggests that in a work environment with a strong culture of integrity, internal control becomes more effective because employees are intrinsically motivated to adhere to established procedures and policies. This aligns with the study by Zahari et al. (2021), which asserts that an ethics-based work culture significantly contributes to the success of anti-fraud policies. In organizations that uphold ethical values, employees are more likely to reject involvement in fraudulent activities, even in situations where opportunities for fraud exist.

Conversely, when the work culture is weak, the effectiveness of internal control in fraud prevention becomes limited. One case example was found in an interview with Informant 2, who stated:

*"Sometimes, even though audits have been conducted, other factors still hinder optimal oversight, leaving room for irregularities."*

This case indicates that without a strong work culture, internal control mechanisms can easily be undermined by external interventions or pressure from certain parties. In other words, strict regulations alone are insufficient to prevent fraud if employees lack commitment to ethical values and transparency.

To address this challenge, an integrative model is needed that combines work culture with internal control as a more effective anti-fraud strategy. This model emphasizes the importance of synergy between employees' ethical awareness and a robust control system. As Informant 4 stated:

*"Effective internal control must be supported by an organizational culture that promotes transparency and accountability."*

This statement reinforces the idea that the success of an internal control system largely depends on an open and accountable organizational culture. Therefore, fraud prevention strategies should not solely focus on the technical aspects of internal control but must also incorporate efforts to strengthen a work culture based on integrity, transparency, and adherence to regulations.

Thus, this study confirms that an approach relying solely on internal control mechanisms without considering the cultural aspect of the workplace tends to be less effective in preventing fraud. To achieve more effective fraud prevention, organizations must cultivate a work environment that fosters ethical awareness, supports transparent work practices, and



ensures that all internal control policies are implemented with full commitment from all organizational members.

## CONCLUSIONS AND SUGGESTION

The findings of this study indicate that a work culture emphasizing integrity, ethics, and compliance plays a crucial role in strengthening internal control systems to prevent fraud in government institutions. A transparent and accountability-oriented work environment has been proven to minimize opportunities for fraudulent activities. However, the effectiveness of internal control largely depends on the consistent application of work culture across all organizational levels. This study also highlights several challenges in the implementation of internal control, such as weak supervisory systems and the lack of strict sanctions for rule violations, which may hinder optimal fraud prevention efforts.

This study has certain limitations, particularly in terms of the limited number of informants and restricted access to in-depth fraud case data, making the findings not yet widely generalizable. Therefore, future research is recommended to expand the scope of respondents by involving more institutions with varying levels of fraud risk. Additionally, adopting a quantitative approach could serve as an alternative to objectively measure the relationship between work culture and internal control effectiveness. Comparative studies across institutions could also provide a more comprehensive understanding of the factors that support the successful implementation of work culture in preventing fraud in the public sector.

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