

THE INFLUENCE OF INTERNAL CONTROL AND INTEGRITY EMPLOYEE TO THE FRAUD PREVENTION

Rizqita Nurul Ridwani Putri*¹, Mentari Puteri Pertiwi²

Universitas Langlangbuana, Indonesia ¹²

rizqitanrl22@gmail.com*¹, mentariputerii@gmail.com²

Abstract: The development of the world in doing business in the era of Industry 4.0 which is increasingly fast and varied has resulted in increasing competition between companies and the problems faced by companies are increasingly complex. The more complex the problems faced often deviate far from moral activities and no longer consider integrity. Meanwhile, integrity is very important for professional status in carrying out activities in a field this study aims to determine the effect of internal control and employee integrity on fraud prevention. The object of this research is the Public Works and Spatial Planning Service Bandung Regency. The data used in this study is primary data and uses a data collection method using a questionnaire. This Study uses descriptive analysis and verification methods statistically processed SPSS 26. The results show that 1) internal control effect on fraud prevention 2) employee integrity effect on fraud prevention 3) internal control and employee integrity effect on fraud prevention.

Keywords: Internal Control, Employee Integrity, Fraud Prevention

INTRODUCTION

The development of the world in doing business in the era of Industry 4.0 which is increasingly fast and varied has resulted in increasing competition between companies and the problems faced by companies are increasingly complex. The more complex the problems faced often deviate far from moral activities and no longer consider integrity. Meanwhile, integrity is very important for professional status in carrying out activities in a field (Az-Zahra et al, 2021). The goal of a company in general is to get the maximum profit in order to be able to compete with its competitors.

So from the above definition it can be concluded that the Internal Control system is very important in maintaining assets and managing the company's financial cash flows and preventing intentional fraud by employees. And it is possible that if a company's Internal Control is weak, there will be many mistakes and fraud that often occur, then if the Internal Control of a company is well managed, several possibilities for errors and fraud can be evaluated so as to find a solution.

As stated by IAI SPAP (2018:319:2) in Bramasto (2019), it is stated that management has three general objectives in designing an effective Internal Control system, namely:

- (1) Financial reporting reliability;
- (2) operational efficiency and effectiveness.
- (3) compliance with laws and regulations.

Another source mentions in Kamil (2019) that integrity is a personal choice to

commit consistently and without compromise to the honor of moral, ethical, and spiritual principles/values or conscience. In it there is a commitment of time and energy, not about knowledge (intelligence), but also about issues of taste (affection) that affect attitudes (konasi). Integrity also means getting good information on morality/values as well as professional code of ethics, and being willing to learn from mistakes experienced by oneself and others. Integrity is able to maintain trust and have competence, because without competence there can be no trust, it can even be an attitude of sympathy.

Meanwhile, fraud is defined by BPKP in Novita and Nuryanto, (2018) as an integrated effort that can suppress the occurrence of factors causing fraud, namely opportunities, encouragement, and rationalization. The objectives of fraud prevention include preventing fraud in all lines of the organization, deterring potential perpetrators, making it difficult for fraud perpetrators to move, identifying high-risk activities and control weaknesses, as well as making demands and imposing sanctions on fraud perpetrators. The fraud prevention methods that can be carried out include establishing anti-fraud policies, creating standard prevention procedures, building an organizational structure with good controls, designing effective control techniques, and growing sensitivity to fraud.

Based on the background that has been described, the formulation of the problem in this study are (1) How much influence does Internal Control have on Fraud Prevention in the Department of Public Works and Spatial Planning, Bandung Regency? (2) How much influence does employee integrity have on fraud prevention at the Bandung Regency Public Works and Spatial Planning Service? (3) How much influence does internal control and employee integrity have on fraud prevention at the Bandung Regency Public Works and Spatial Planning Service? While the goals that are expected to be achieved from this research are (1) Knowing the influence of internal control on fraud prevention at the Bandung Regency Public Works and Spatial Planning Office. (2) Knowing the influence of employee integrity on the prevention of fraud at the Department of Public Works and Spatial Planning Bandung Regency. (3) Knowing the influence of internal control and employee integrity on fraud prevention at the Bandung Regency Public Works and Spatial Planning Service.

The definition of internal control according to Noval (2019:61) Internal Control is a plan, method, procedure, and policy designed by management to provide adequate guarantees for achieving operational efficiency and effectiveness, financial reporting reliability, asset security, compliance/compliance with laws other laws, policies and regulations. Meanwhile, stated by February, et al (2020:85) "Internal Control is a set of procedures and policies to protect company assets from various acts of abuse, ensure the availability of accurate company accounting information, and include that all provisions (regulations) and management policies have been complied with. and carried out properly by all employees of the company. According to the Indonesian Institute of Accountants (IAI) in the Professional Standards of Public Accountants (SPAP) (2018:319:2) stated in Bramasto (2019), it states that, Internal control is a process within the company that can influence the board of commissioners, management and employees in providing appropriately a certainty regarding the percentage obtained objectively in applying the following parts: (1) Reliable financial statements. (2) Efficiency and effectiveness in operations. (3) Compliance with

applicable laws and regulations. Furthermore, Hery (2016:134-145) stated that internal control as defined by the Committee of Sponsoring Organizations of The Treadway Commission (COSO) framework consists of five components: control environment, risk assessment, control activities, information and communication. The definition of employee integrity according to Antonius (2012: 135-136) in Pranoto (2019) mentions self-integrity as a unit that includes four values, namely perspective (spiritual), autonomy (mental), social connection, and tone (physical). George Sheehan describes self-integrity as a unity of four roles, namely being a good animal (physical), a good carpenter (mental), a good friend (social), and a holy person (spiritual). Meanwhile, as stated by Zahra (2011:123) in Pranoto (2019), integrity is a commitment to do everything in accordance with right and ethical principles, in accordance with values and norms, and there is consistency to keep that commitment in every situation without seeing any opportunities or coercion to leave the principle. From some of these definitions, it can be concluded that employee integrity is a personal choice to commit consistently and without compromise to the honor of moral, ethical, and spiritual principles/values or conscience. In it there is a commitment of time and energy, not about knowledge (intelligence), but also about issues of taste (affection) that affect attitudes (konasi). There are several indicators of integrity in order to uphold the principles including: Honesty, Trustworthiness, Commitment, Consistent, Responsible. but also about the issue of taste (affection) which affects the attitude (conation). There are several indicators of integrity in order to uphold the principles including: Honesty, Trustworthiness, Commitment Consistent, Responsible. but also about the issue of taste (affection) which affects the attitude (conation). There are several indicators of integrity in order to uphold the principles including: Honesty, Trustworthiness, Commitment, Consistent, Responsible. The definition of fraud prevention according to Agoes (2017:229) Fraud is an act against or violates the law by a person or persons from within and/or from outside the organization, with the intention of obtaining personal and/or group benefits that directly or indirectly harm the other party. Meanwhile, as stated by Sayidah, et al (2019: 49) fraud prevention in general is the most effective way to reduce losses due to fraud. From these definitions, it can be concluded that fraud prevention is an effort made by all parties in the organization in controlling fraud which aims to reduce fraudulent actions. Kuntadi (2017:20) stated that there are three types of fraud that occur in a company: financial statement fraud, asset abuse, and corruption.

METHODS

The research method used in this research is descriptive analysis and verification. In this study using primary data and using data collection methods using questionnaires. The number of respondents in this study amounted to 30 respondents who are employees of the Department of Public Works and Spatial Planning Bandung Regency. Statistical tests carried out in this study include validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis, correlation coefficient analysis, coefficient of determination analysis, T test, and F test processed using the SPSS V.26 program.

RESULTS AND DISCUSSION

Validity test

According to Sugiyono (2019:176) the validity test was carried out to test the validity (accuracy) of each item/item of the instrument. The formula that can be used is the corrected item-total correlation. The standard provisions of the validity test results are if the Pearson significance value is < 0.05 , the instrument item is declared valid.

Table 1. X1 Validity Test Results (Internal Control)

NO	Statement Items	rcount	rtable	Results
1	X1_P1	0.707	0.3610	Valid
2	X1_P2	0.474	0.3610	Valid
3	X1_P3	0.551	0.3610	Valid
4	X1_P4	0.638	0.3610	Valid
5	X1_P5	0.805	0.3610	Valid
6	X1_P6	0.718	0.3610	Valid
7	X1_P7	0.808	0.3610	Valid
8	X1_P8	0.836	0.3610	Valid
9	X1_P9	0.666	0.3610	Valid
10	X1_P10	0.620	0.3610	Valid

Source: SPSS Data Processing v.26 (2022)

Table 1 above states that the variable X1 (Internal Control) indicates that all data obtained are valid. This fulfills the requirement that the significance value of rcount is greater than rtable. Therefore, all statement items in the questionnaire above can be used and can be trusted to collect the necessary data and can be carried out for further processing.

Table 2. X2 Validity Test Results (Employee Integrity)

No	Statement Items	rcount	rtable	Results
1	X2_P11	0.594	0.3610	Valid
2	X2_P12	0.610	0.3610	Valid
3	X2_P13	0.743	0.3610	Valid
4	X2_P14	0.593	0.3610	Valid
5	X2_P15	0.587	0.3610	Valid
6	X2_P16	0.635	0.3610	Valid
7	X2_P17	0.776	0.3610	Valid
8	X2_P18	0.738	0.3610	Valid
9	X2_P19	0.685	0.3610	Valid
10	X2_P20	0.741	0.3610	Valid

Source: SPSS Data Processing v.26 (2022)

Table 2 above states that the variable X2 (Employee Integrity) indicates that the data obtained is valid. This fulfills the requirement that the significance value of rcount is greater than rtable. Therefore, all statement items in the questionnaire above can be used and can be trusted to collect the necessary data and can be carried out for further processing.

Table 3. Results of Y Validity Test (Fraud Prevention)

No	Statement Items	rcount	rtable	Results
1	Y_P21	0.807	0.3610	Valid
2	Y_P22	0.876	0.3610	Valid
3	Y_P23	0.690	0.3610	Valid
4	Y_P24	0.840	0.3610	Valid
5	Y_P25	0.811	0.3610	Valid
6	Y_P26	0.658	0.3610	Valid
7	Y_P27	0.667	0.3610	Valid
8	Y_P28	0.785	0.3610	Valid
9	Y_P29	0.766	0.3610	Valid
10	Y_P30	0.427	0.3610	Valid

Source: SPSS Data Processing v.26 (2022)

Table 3 above states that the variable Y (Fraud Prevention) indicates that all data obtained are valid. This fulfills the requirement that the significance value of rcount is greater than rtable. Therefore, all statement items in the questionnaire above can be used and can be trusted to collect the necessary data and can be carried out for further processing

Reliability Test

According to Marzuki, et al (2020:66) reliability test Reliability test is a test that measures the reliability of a measuring instrument against the object it measures. Requirements for reliability test results are said to be reliable if the value of Cronbach's alpha 0.70.

Table 4. Reliability Test Results

No	Variable	Cronbach's Alpha	Critical Value	Conclusion
1	X1	0.870	0.6	Reliable
2	X2	0.858	0.6	Reliable
3	Y	0.903	0.6	Reliable

Source: SPSS Data Processing v.26 (2022)

From table 4 above, it is stated that all research instrument variables have a Cronbach Alpha value of more than 0.6. Therefore, it can be concluded that all the

variables of this study are reliable.

Classical Assumption Test Normality Test

According to Marzuki, et al (2020:137-138) The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution.

Table 5. Normality Test Results
One-Sample Kolmogorov-Smirnov
Test

		Standardiz ed Residual
N		30
Normal Parameters,	mean	.0000000
b	Std. Deviation	.96490128
Most Extreme	Absolute	.149
Differences	Positive	.073
	negative	-.149
Test Statistics		.149
asyp. Sig. (2-tailed)		.088c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS Data Processing v.26 (2022)

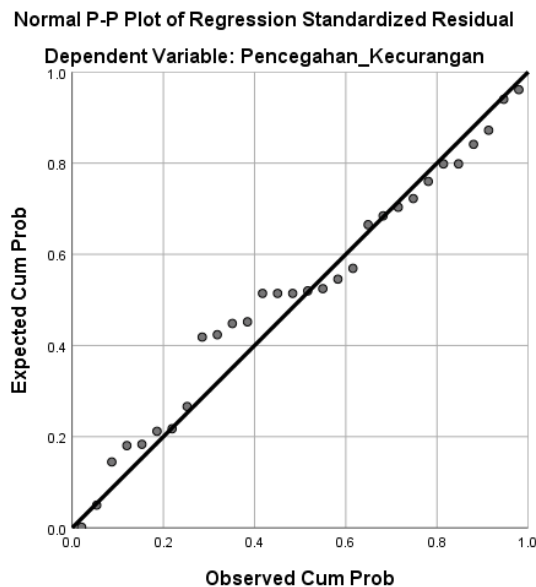


Figure 1. Normal Probability Plot Graph

Based on the results of the normality test using the Kolmogorov-Smirnov (KS) Test, the statistical test value was 0.149 and Asymp.Sig. of 0.88 > 0.05. Therefore, it

can be concluded that the data on Internal Control and Employee Integrity Against Fraud Prevention is normally distributed.

Multicollinearity Test

According to Marzuki, et al (2020) The multicollinearity test aims to test whether the regression model found a correlation between independent variables.

Table 6. Multicollinearity Test Results

Model	Unstandardized Coefficients		Coefficients ^a		t	Sig.	Collinearity Statistics	
	B	Std. Error	Standardized Coefficients	Beta			Tolerance	VIF
1 (Constant)	-.345	5.171			-.067	.947		
X1_TOTALL	.594	.189	.530	.530	3.148	.004	.386	2,590
X2_TOTALL	.411	.194	.356	.356	2.115	.044	.386	2,590

a. Dependent Variable: Y_TOTAL (Cheating Prevention)

Source: SPSS Data Processing v.26 (2022)

Based on table 6 above, the tolerance value for Internal Control and Employee Integrity Against Fraud Prevention is 0.386 > 0.10 and the VIF value for Internal Control and Employee Integrity Against Fraud Prevention is 2.590 < 10.00 so that it can be concluded that there is no multicollinearity in Control Internal and Employee Integrity Against Fraud Prevention.

Data analysis technique

Multiple Linear Regression Analysis

According to Sunyoto, (2016) states that, multiple linear regression is a measurement of the influence of a variable involving more than independent variables.

Table 7. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Coefficients ^a		t	Sig.
	B	Std. Error	Standardized Coefficients	Beta		
1 (Constant)	-.345	5.171			-.067	.947
X1_TOTAL	.594	.189	.530	.530	3.148	.004
X2_TOTAL	.411	.194	.356	.356	2.115	.044

a. Dependent Variable: Y_TOTAL : Fraud Prevention

Source: SPSS Data Processing v.26 (2022)

From the regression results in the picture above, it can be formed multiple linear regression equations as follows:

$$PK = -345 + 0.594PI + 0.411IK + e$$

Based on the multiple linear regression equation above, it can be interpreted (1)

the constant value (α 1.Constant Value (a): -345 the constant value is negative, meaning that if the score of the Internal Control and Employee Integrity variable is considered to exist or equal to 0, therefore a constant with a negative sign indicates a Fraud Prevention value of -345.(2) The coefficient on the internal control variable is 0.594. A positive coefficient means that there is a positive influence between internal control and fraud prevention. The increasing internal control, the fraud in the Department of Public Works and Spatial Planning Bandung Regency more and more controllable (3) The coefficient on the employee integrity variable is 0.411. A positive coefficient means that there is a positive influence between employee integrity and fraud prevention. The more the integrity of the employees increases, the more fraud can be prevented at the Department of Public Works and Spatial Planning in Bandung Regency.

Correlation Coefficient Analysis

According to Priyatno (2018: 59) analysis is to determine whether or not the relationship between one variable and another variable is strong.

Table 8. Pearson . Correlation Test Results

		Correlations		
		X1_TOTA	X2_TOTA	Y_TOTA
		L	L	L
X1_TOTA	Pearson	1	.783**	.809**
L	Correlation			
	Sig. (2-tailed)		.000	.000
	N	30	30	30
X2_TOTA	Pearson	.783**	1	.772**
L	Correlation			
	Sig. (2-tailed)	.000		.000
	N	30	30	30
Y_TOTAL	Pearson	.809**	.772**	1
	Correlation			
	Sig. (2-tailed)	.000	.000	
	N	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS Data Processing v.26 (2022)

Based on table 8 the value of the correlation coefficient between the X1 variable, namely internal control and the Y variable, namely fraud prevention is 0.809. This means that the relationship between internal control and fraud prevention can be said to be strong because it is supported by a correlation coefficient value of 0.809. Thus, it can be predicted that the increase in internal control will increase the resulting fraud prevention. Furthermore, the results of the calculation of the X2 variable, namely employee integrity with the Y variable, namely fraud prevention, amounted to 0.772. This means that the relationship between employee integrity and fraud prevention can be said to be strong because it is supported by a correlation coefficient value of 0.772. Thus, it can be predicted that as employee integrity increases, the resulting fraud prevention also increases.

Partial Coefficient of Determination Analysis

Partial determination coefficient analysis is used to find out how much percentage of the influence of variable X on variable Y partially.

Table 9. Results of Analysis of the Partial Coefficient of Determination

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Correlations		
	B	Std. Error	Beta	Beta			Zero-order	Partial	Partial
1 (Constant)	-.345	5.171			-.067	.947			
Internal control	.594	.189	.530	.530	3.148	.004	.809	.518	.330
Integrity_Employee	.411	.194	.356	.356	2.115	.044	.772	.377	.221

a. Dependent Variable : Fraud Prevention

Source: SPSS Data Processing v.26 (2022)

Based on table 10 above, it can be seen that the coefficient of determination of the Internal Control variable (X1) on Fraud Prevention (Y) is 42.87%. Meanwhile, the variable of Employee Integrity (X2) on Fraud Prevention (Y) is 27.48%. Thus it can be concluded that the X1 variable has a more dominant influence on the Y variable than X2. For KDTotal is 70.35% or the same as the coefficient (RSquare) of regression analysis of 0.704.

Simultaneous Coefficient of Determination Analysis

The coefficient of simultaneous determination is used to determine how much influence X1 (Internal Control), X2 (Employee Integrity) has on the Y variable (Fraud Prevention).

Table 10. Results of the Coefficient of Determination . Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.839a	.704	.682	3.29891

a. Predictors: (Constant), X2_TOTAL, X1_TOTAL

Source: SPSS Data Processing v.26 (2022)

Based on table 10 above, the coefficient of determination (RSquare) is 0.704.

This figure means that the Internal Control variable (X1) and Employee Integrity (X2) have an influence on the Fraud Prevention variable (Y) of 70.4%. While the rest (100% - 70.4% = 29.6%) is influenced by other variables outside this regression equation or variables not examined.

T Test Hypothesis Test

Sugiyono (2018: 194) stated that the T test aims to find out whether the independent variable or the partially independent variable of each independent variable has an effect on the dependent variable.

Table 11. T . Test Results

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error			
1	(Constant)	-.345	5.171		
	Internal control	.594	.189	.530	3.148
	Employee Integrity	.411	.194	.356	2.115

a. Dependent Variable: Fraud Prevention

Source: SPSS Data Processing v.26 (2022)

Based on table 11 above, it shows that it has a tcount value of 3,148 > a ttable value of 2.051 and a significance value of 0.001 < 0.05. Therefore, it can be concluded that the Internal Control variable (X1) has a significant effect on Fraud Prevention (Y) at the Department of Public Works and Spatial Planning, Bandung Regency. Furthermore, for the results of testing the independent variable, namely employee integrity (X2), it has a tcount value of 2.115 > a ttable value of 2.051 and a significance value of 0.044 < 0.05. Therefore, it can be concluded that the Employee Integrity variable (X2) has a significant effect on Fraud Prevention (Y) at the Bandung Regency Public Works and Spatial Planning Office.

F Uji test

Put forward by Ghozali (2018:97) The F test aims to see the significance of the overall effect of the independent variable on the dependent variable.

Table 12. F . Test Results

Model		ANOVA ^a			F	Sig.
		Sum of Squares	df	Mean Square		
1	Regression	699,531	2	349,765	32.139	.000b
	Residual	293.836	27	10,883		
	Total	993,367	29			

a. Dependent Variable: Fraud Prevention

b. Predictors: (Constant), Employee Integrity, Internal Control

Source: SPSS Data Processing v.26 (2022)

Based on the table, it can be seen that $F_{count} > F_{table}$, which is $32.139 > 3.35$ and a significance value of $0.000 < 0.05$. Therefore, it can be concluded that the variables of Internal Control and Employee Integrity simultaneously have an effect on Fraud Prevention at the Department of Public Works and Spatial Planning, Bandung Regency.

Effect of Internal Control on Fraud Prevention

Based on the results of the t-test calculation using SPSS v.26, the tcount value of $3.148 > 2.051$ and a significance value of $0.004 < 0.05$, it can be said that H1 is accepted, which means that Internal Control (X1) has a partial effect on Fraud Prevention (Y) at the Service. Public Works and Spatial Planning of Bandung Regency. Then the results of the regression coefficient test for the influence of Internal Control show the correlation coefficient value of 0.594 and has a positive sign, which means that the better the Internal Control, the more likely it is to increase Fraud Prevention. Furthermore, the coefficient of determination of Internal Control is 42.87%. with the existence of an effective internal control system within the reporting entity environment can prevent fraud. Therefore.

The Effect of Employee Integrity on Fraud Prevention

Based on the results of the t-test calculation using SPSS v.26, the tcount value is $2.115 > 2.051$ and a significance value of $0.044 < 0.05$, it can be said that H2 is accepted, which means that Employee Integrity (X2) has a partial effect on Fraud Prevention (Y) at the Service. Public Works and Spatial Planning of Bandung Regency. Then the results of the regression coefficient test for the influence of Employee Integrity shows the correlation coefficient value of 0.411 and has a positive sign, which means the better the Employee Integrity tends to increase the Fraud Prevention. Furthermore, the coefficient of determination of Employee Integrity is 27.48%. So even though the perpetrator is aware that the action is an act of fraud, it is driven by the pressure factor to fulfill his financial obligations. the opportunity factor to be able to commit and hide the fraudulent act, and the last factor is the justification factor for the fraudulent act that has been committed not a bad act. Thus, the results of this study can be concluded that employee integrity has an effect on fraud prevention.

The Effect of Internal Control and Employee Integrity on Fraud Prevention

Based on the results of the F test calculation using SPSS v.26, the Fcount value of $32.139 > 3.35$ and a significance value of $0.000 < 0.05$, it can be said that H1 is accepted, which means that Internal Control (X1) and Employee Integrity (X2) have a joint effect. -same or simultaneous against Fraud Prevention (Y) at the Department of Public Works and Spatial Planning Bandung Regency. Furthermore, the coefficient of determination of Internal Control and Employee Integrity is 0.682 or 68.2%. While the remaining 31.8% is influenced by other variables outside this regression equation or variables that are not examined.

The results of this study support the theory that Internal Control is a set of procedures and policies to protect company assets from various acts of abuse, ensure the availability of accurate company accounting information, and include that all provisions (regulations) and management policies have been complied with and carried

out properly by all employees. company. Then, the Employee Integrity theory by doing everything in accordance with the right and ethical principles, in accordance with values and norms as well as consistency to keep that commitment in every situation without seeing any opportunity or coercion to go out of principle.

CONCLUSION

From the results of research on the effect of internal control and employee integrity on the prevention of fraud carried out at the Department of Public Works and Spatial Planning, Bandung Regency, it can be concluded as follows: (1) Internal control has an effect on preventing fraud at the Department of Public Works and Spatial Planning, Bandung Regency. So that internal control can be used as an effort to prevent fraud. This means that if an internal control is implemented very well, it can prevent fraud. (2) Employee integrity affects the prevention of fraud in the Department of Public Works and Spatial Planning, Bandung Regency. So that employee integrity is owned. This shows if Employee Integrity has increased, it will have a positive and significant impact on Fraud Prevention. (3) Internal control and employee integrity affect the prevention of fraud in the Department of Public Works and Spatial Planning, Bandung Regency. So that if the implementation of internal control and employee integrity is implemented properly, it will affect the prevention of fraud.

REFERENCES

- Agoes, Sukrisno. 2017. AUDITING : Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik, Buku 1, Edisi 5. Jakarta: Salemba Empat.
- Agoes, Sukrisno. 2017. AUDITING : Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik, Buku 2, Edisi 5. Jakarta Selatan: Salemba Empat.
- Ghozali, Imam. 2018. Apikasi Analisis Multivariate dengan Program IBM SPSS 25. Semarang: Badan Penerbit Universitas Diponegoro.
- Irianto, Gugus, dan Nurlita Novianti. 2019. Dealing with (fraud). Malang: UB Press. Jaya, I Made
- Kamil, Sukron. 2019. Pendidikan anti korupsi : pendekatan budaya, politik dan teori integritas. Jakarta: Erlangga.
- Kuntadi, Cris. 2017. Sikencur : Sistem Kendali Kecurangan ; Menata Birokrasi Bebas Korupsi (Edisi Revisi). Jakarta: PT. Alex Media Komputindo.
- Marzuki, Agustina. Crystha Armereo, dan Pipit Fitri Rahayu. 2020. PRAKTIKUM STATISTIK. Malang: Ahlimedia Press.
- Noval, Muhammad. 2019. Dasar-Dasar Pemeriksaan Akuntansi (Pengantar Auditing). Banjarmasin: Laksita Indonesia.
- Pebruary, Silviana, Mohammad Yunies Edward, Eko Nur Fu'ad Widiyanto bin Mislan Cokrohadisumarto, dan Ardian Adhiatma. 2020. Pencegahan (fraud) Di Lembaga Keuangan Mikro Syariah. Yogyakarta: Deepublish.
- Priyatno, Duwi. 2018. SPSS Panduan Mudah Olah Data Bagi Mahasiswa & Umum. Yogyakarta: ANDI.
- Sayidah, Nur, Aminullah Assagaf, Sulis Janu Hartati, dan Muhajir. 2019. Akuntansi Forensik dan Audit Investigatif. Sidoarjo: Zifatama Jawara.
- Sugiyono. 2018. Metode Penelitian, Kuantitatif, Kualitatif, dan R&D, Cetakan Ke-28. Bandung: Alfabeta.

- Sugiyono. 2019. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.
- Sunyoto, D. 2016. Metodologi Penelitian Akuntansi. Bandung: Refika Aditama
- Tuanakotta, Theodurus M. 2019. Audit Internal Berbasis Risiko. Jakarta: Salemba Empat.
- Wakhyudi. 2018. Soft Controls, Aspek Humanisme Dalam Sistem Pengendalian Intern. Yogyakarta: Diandra Kreatif.
- Zamzam, Fakhry, dan Firdaus. 2018. Aplikasi Metodologi Penelitian. Yogyakarta: Deepublish