



Determinants of Fraud Prevention PT Perkebunan Nusantara XIV Takalar

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ABSTRACT

The following are the research objectives in accordance with the goals of this study: Examining the following four topics will help us better understand how fraud is prevented: 1) the impact of internal audit; 2) the impact of audit quality; 3) the impact of good corporate governance; and 4) the combined impact of internal audit, internal control, audit quality, and good corporate governance. The effect of Audit Quality, Internal Audit, Good Corporate Governance has a positive and significant effect on Fraud Prevention at PT Perkebunan Nusantara XIV Takalar. PT Perkebunan Nusantara XIV Takalar has the desired rate with good financial quality, therefore with these criteria it can convince stakeholders in making all decisions, one of which is investing in the company.

INTRODUCTION

A healthy company can be seen from a good financial condition. Fraud, corruption, misuse of assets, embezzlement are still a scourge for most companies, especially those engaged in the financial services sector. The division of labor according to duties and authority and the expansion of control by company members have indeed expanded the scope of control. One of the elements that can be used as evidence of the course of a company's economic activities is the financial statements. The preparation of financial statements is an important process for an institution because it is a systematic process in producing financial reports. In its preparation, it is carried out carefully and the financial completeness and completeness of the reports written or presented considering the actual conditions that occur during a certain period of time (Faiqoh, 2019).

The result of preparing financial statements is a financial report that represents the results of a company's business in an accounting period. FASB clarifies that financial information includes not only financial statements but also other information media that are directly or indirectly related to the information provided by the accounting system, especially information. The importance of preparing financial statements so that their quality and reliability can be guaranteed so that there are no imbalances in decision making for future periods, as well as a tool to measure how capable an entity can reach ren. Every business has a desired rate of financial quality, because with these criteria it can convince stakeholders in making all decisions. However, financial statements are considered unqualified if the information presented contains elements of fraud (Edi & Victoria, 2018). Only existing fraud is used by someone to get rich on their own through misuse and deliberate misappropriation of organizational resources or assets (Association of Certified Fraud Examiners (ACFE), 2017). The ACFE split Three main types of fraud are misappropriation of property (Criminal deprivation of property), corruption (Corruption), and false financial reporting (Financial false claims).

Based on what fraud is committed, it can impact interested parties such as investors. To prevent this from happening it is necessary to evaluate and examine financial statements. To overcome this potential level of fraud, internal audit must remain within the company's objectives in increasing effectiveness and efficiency based on the mission of evaluating a system and procedure that is prepared correctly and consistently and if it has been properly implemented according to standards, through observation, research, and controlling its implementation according to the tasks assigned in each organizational unit. PT Perkebunan Nusantara XIV is one of the State-Owned Enterprises (BUMN) in the form of a state-owned limited liability company. In research conducted by Syahrawani K (2018) found that the last few years this company has experienced losses on the sale of sugar products. For 2017 alone, the company suffered a loss of Rp 115.38 billion. One of the causes of the loss or decrease in company profits is thought to be due to inefficient operations.

For this reason, good control is needed to prevent waste in these operations. According to (Fahmi & Syahputra, 2019). Suggests that internal audit also carries out activities including: evaluating the effectiveness, suitability, and execution of the internal control framework, management control system, and other operational controls; creating low-cost, efficient controls; monitoring the extent to which the company's assets are accounted for and shielded against potential theft, fraud, and misuse; assuring compliance with the policies, plans, and processes set forth by management; etc. Based on its operations, it can be said that internal audit plays a part in preventing, detecting, and investigating fraud, among other things. Fraud prevention can be avoided by activating and implementing internal controls (Utama et al., 2023). Internal control can be referred to as management control in a broad sense including environmental control, risk assessment, activities regulated by information and communication and supervision. Therefore, the internal control system plays a very important role in protecting company assets and can avoid fraud by certain parties (Rahadi & Sasmita, 2021). When an organization has controls

In a company, good governance is needed, which can be called good corporate governance. In research (Kurniawan & Izzaty, 2019) A system of regulations governing the rights and obligations of owners, creditors, management, workers, the government, and other internal and external stakeholders in relation to running the business is known as good corporate governance. The way a company is run is significantly influenced by its level of corporate governance. This must be monitored to ensure that the company complies with various applicable regulations (Damayanti & Primastiwi, 2021). According to research (Septiana & Aris, 2023), It demonstrates how internal control, sound corporate governance, and the role of internal audit all significantly improve fraud prevention. This indicates that fraud prevention is impacted by these three factors. On the other hand, research by Monika (2016) reveals that there is a positive correlation between the quality of internal auditors and fraud detection, whereas there is a negative correlation between information asymmetry and fraud detection.

The authors construct this research problem as follows, taking into account the above-mentioned problems: 1) Does Fraud Prevention Affect Internal Audit? ; 2) Does Fraud Prevention Affect Audit Quality? ; 3) Does Fraud Prevention Affect Good Corporate Governance? 4) Does Fraud Prevention Affect Internal Audit, Audit Quality, and Good Corporate Governance? The following are research objectives that align with the goals of this study: Examining the following four topics will help us better understand how fraud is prevented: 1) the impact of internal audit; 2) the impact of audit quality; 3) the impact of good corporate governance; and 4) the combined impact of internal audit, internal control, audit quality, and good corporate governance.

LITERATURE REVIEW

Some things that can be used as evidence of the seriousness of the manager (management) in managing financial institutions are reliable or correct financial reports, proven and how management can maintain the trust of customers of financial institutions. Transparency in the transmission of all information related to financial institutions, good governance and commitment to work together to achieve the goals of financial institutions. Develop and implement internal controls and good corporate governance to achieve common goals. Maintain the credibility and existence of financial institutions. It appears that the search for information to determine whether or not the relationship between the dependent and independent variables makes the institution immune to fraudulent activities.

This study explains and provides information to facilitate and understand the factors that can prevent fraud. The independent supporting variables are internal audit, internal control, audit quality and Good Corporate Governance, According to (Zamzami & Faiz, 2018) Internal auditing is a separate consulting and assurance function. Enhancing organizational operations and adding value are the objectives. Internal audit helps the company reach its objectives by evaluating and enhancing the efficacy of risk management, control, and governance through regular, methodical procedures. (Rivani & Triyanto, 2018) The likelihood that the auditor will discover and disclose infractions in the client's accounting system is how De Angelo defines audit quality. The technical proficiency of the auditor determines the likelihood of discovering violations, and the auditor's independence determines the likelihood of reporting infractions. The International Monetary Fund (IMF) and the Indonesian government have established good corporate governance as a sound corporate governance practice. In order to recoup their investment, it is anticipated that this idea will safeguard creditors and shareholders (stakeholders). (Prena & Kusmawan, 2020). While the dependent variable is Fraud prevention. To put it simply, fraud is the act of fabricating, modifying, or mimicking data or documentation with the intention of misleading. The crime of deceiving others, especially the use of commodities obtained by forgery, is akin to fraud. Copying, reproducing, and reproducing, however, are not regarded as forgeries, though they may later turn out to be forgeries if they are aware of it and do not wish for it to be made public. Fraud often occurs in large and well-known companies (Mussa et al., 2020). To facilitate the research in this theoretical framework, it can be organized and described as follows:

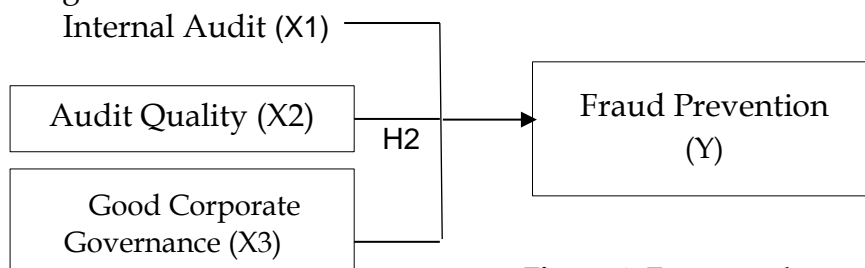


Figure 1. Framework

Research Hypotheses

1) The Effect of Internal Audit on Fraud Prevention

The existing internal audit function is needed to identify issues, contribute to their resolution, and offer recommendations for enhancement. Internal audit actively supervises the operations of the business units and offers advice when putting the company's operational procedures into place. Therefore, internal audit has a wider role than only being a "detector" it can also serve as a deterrent, which is intended to aid in the prevention of fraud. According to (Nurhasanah, 2020), According to the study's findings, internal auditing has an impact on PT Pos Indonesia (Persero) Bandung Head Office's efforts to prevent fraud. In light of this description, the theories put forth include:

H1: Internal Audit has a positive effect on Fraud Prevention

2) The Effect of Audit Quality on Fraud Prevention

Based on agency theory, there is an imbalance of information between company management and shareholders requiring a third party, namely the auditor. Good audit quality makes it possible to see whether the use of policies or methods is effective and actually the role of the listener is very important quality in this case, (Primastiwi & Saeful, 2020). KAPs that have affiliated with the big 4 are considered to meet the requirements of high independence and reliability to find income management as a method used by companies as a means of polishing financial information that can be found by qualified auditors, this method can cause information inconsistencies between investors and the business world. Auditors who are members of the big 4 KAPs are evaluated to be able to detect profit manipulation activities Let the customer do it, managers who will do it tend to limit the amount of profit manipulation. Stating supported by research by (Darmawan & Widhiyani, 2017) the more audit quality, the greater the chance of finding business fraud. According to (Sanusi et al., 2020) implies that the concurrent test results for audit quality and corporate governance have a big impact on preventing fraud. One can be constructed using the following presumptions based on this description:

H1: Audit Quality has a positive effect on Fraud Prevention.

3) The Effect of Good Corporate Governance on Fraud Prevention

Corporate Governance can be defined as the governance of a company that emphasizes how activities are carried out, what are the boundaries and what are the rights and obligations of the company's customers (Faiqoh, 2019). So that there is clarity of duties, clarity of which limits can be reached and not so that inequality does not arise between company customers. Then it will suppress acts of arbitrariness or acts of feeling ignored in the company, all have a clear status and know what obligations must be carried out and the rights that will be obtained. Without clear and solid governance, this will encourage someone to act arbitrarily which of course can harm the company concerned. According to (Faiqoh, 2019) suggests that the results of this study indicate that good corporate governance has no effect on fraud prevention. Based on the description above, the hypotheses proposed in this study are:

H1: Good Corporate Governance has a positive effect on Fraud Prevention.

METHODOLOGY

A. Operational Definition of Variables and Variable Measurement

1. Dependent Variable

Fraud Prevention is the dependent variable (Y) in this research. Fitrawansyah (2014: 16) asserts that fraud prevention is a low-cost means of combating fraud. The prevention of fraud is similar to the treatment of disease in that it is better avoided than treated. The guide identifies the following three elements to prevent, anticipate and detect fraud in (Arens et al., 2015) in the book *Audit and Assurance Services*, namely:

1. High Value Culture of Integrity and Morality, comprising: 1) Setting a Good Example for Leadership; 2) Developing a Happy Work Environment; and 3) Selecting and Advancement of the Correct Personnel
- 4) Instruction; 5) Verification; 6) Order and Compliance.
2. In order to assess fraud risks, management must do the following three tasks: 1) Identify and Measure Fraud Risks; 2) Reduce Fraud Risks; and 3) Monitor Fraud Prevention Programs and Controls.
3. Oversight from the Audit Committee

2. Independent Variable

Independent variables in this study are:

- a. An organization's independent evaluation function, known as internal audit (X1) or internal examination, tests and assesses the operations that are carried out by the organization. (Tugiman, 2011). The practice of internal audit professional standards according to Hery (2016: 265) is divided into five types, namely:
 1. Independence, namely Organizational Status, Objectivity,
 2. Professional Ability
 - a) Internal Audit Unit, namely: Personnel and Supervision:
 - b) Internal Auditors, namely: Conformity with professional standards, Knowledge and skills, Continuous human relations, Continuing education, Professional rigor.
 3. Scope of Work namely: a) Reliability of information; b) Compliance with policies, plans and procedures that have been established to be adhered to; c) Protection of property; d) Economic and efficient use of resources; e) Achievement of goals.
 4. Implementation of Examination Activities, namely: a) Examination planning; b) Testing and evaluating information; c) Submission of examination results; d) Follow-up of examination results.
 5. The administration of the internal audit section includes the following: a) planning; b) policies and procedures; c) personnel management; d) quality control; and e) purpose, authority, and responsibility:
- b. Audit Quality (X2) according to (Rivani & Triyanto, 2018) in De Angelo defines audit quality as the probability that the auditor will find and report violations in the client's accounting system. According to (Olivia & Setiawan, 2019). namely there are 29 factors that are measurements in research on audit quality.

These factors are ownership structure, corporate governance, company characteristics, company size, auditor / audit / KAP rotation, auditor independence, audit tenure / audit tenure, auditor relationship, audit / auditor fees, fee pressure, auditor / KAP size, audit quality indicators (such as: audit professionals, audit process, audit results), professional commitment, workload, competence, access to Public Company Accounting Oversight Board (PCAOB) examinations, auditor specialization, non-audit services, accountability, integrity, objectivity of public accountants, publication age, management turnover, professional ethics / auditors, auditor type, work experience / auditors, due professional care, KAP reputation, and time budget pressure. To get the data required to meet research goals, data collection techniques are required. The main method of data collecting used in this study was direct questionnaire completion. The questionnaire is a method of gathering data in which participants are provided with a list of written questions to complete. With the number of respondents who were successfully collected as many as 75 respondents in accordance with the specified sample size. According to (Sugiyono, 2019: 146) The Likert scale is a tool used to gauge an individual's or a group's attitudes, beliefs, and perceptions on social issues. A Likert scale was used in the questionnaires that were provided for this investigation.

Table 1. Scoring for Questionnaire answers

No	Answer	Code	Score Value
1	Strongly Agree	SS	4
2	Agree	S	3
3	Disagree	TS	2
4	Strongly disagree	ST	1

Source: Sugiyono (2019: 146)

RESEARCH RESULT

A. Instrument Test

Validity Test

The purpose of the validity test is to determine whether a questionnaire is valid or, at the very least, valid. A questionnaire is considered valid if its questions can provide information that will be measured by it; therefore, validity seeks to determine whether the questions we have created can truly measure the objectives of the questionnaire. The SPSS capability is used for this validity test. The correlation between the overall variable score and the question item scores is used to measure the validity level. whereas the sum of the answers to all of the questions yields the total variable score. If an indicator is positive and r count is greater than r table, it is considered valid.

Reliability Test

The level of reliability of a variable can be seen from the statistical results of Chronbach Alpha > 0.60 (Ghozali, 2013). The more the alpha value approaches one, the more reliable the reliability value is.

B. Classical Assumption Test

Multiple regression analysis requires passing the traditional assumption test. The BLUE (Best Linear Unbiased Estimator) requirements for the traditional assumption test with a strong multiple linear regression model must be satisfied by applying the Normality, Multicollinearity, Heteroscedasticity, Linearity, and Autocorrelation tests. (Ghozali, 2013).

Tabel.2 ANOVA^a

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	204.955	3	68.318	21.042	.000 ^b
	Residual	201.302	62	3.247		
	Total	406.258	65			

a. Dependent Variable: Fraud Prevention

b. Predictors: (Constant), Internal Audit, Good Corporate Governance Audit Quality.

Source: Processed Data, 2024

Table 2 demonstrates how, at PT Perkebunan Nusantara XIV Takalar, all independent variables Xi (audit quality, internal audit, and good corporate governance) have a positive and significant impact on the dependent variable Y (fraud prevention). With a significance level of 0.000 or a p value less than 0.05, the computed F value is 21,042. Ha is accepted and H0 is rejected in accordance with the requirements for hypothesis testing. This indicates that every independent variable has a real difference from 0 at the same time.

Tabel.3 Koefisien Determinasi Serentak (R2)

Model Summary^b

	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.710 ^a	.540	.481	1.80189

a. Predictors: (Constant), Internal Audit, Good Corporate Governance Audit Quality.

b. Dependent Variable: Fraud Prevention

Source: Processed Data, 2024

Based on Table 3, it can be shown that the correlation coefficient (R) value is 0.710. This indicates that there is a 71% positive and unidirectional association between variables Xi and Y. R2 is equal to 0.504. This indicates that at PT Perkebunan Nusantara XIV Takalar, the simultaneous influence of variables Xi (audit quality, internal audit, and good corporate governance) and Y (fraud prevention) is 54%, while the influence of other variables is 46%. Because this effect is larger than 50% and significant (Pvalue) = 0.000, it is categorized as good.

C. Partial Analysis (t Test)

The findings of the regression analysis of the study data will be shown first, before partial testing is discussed. The purpose of presenting the analysis's findings is to showcase the regression equation that was discovered during the study.

Table 4. Regression Coefficients

Model		Coefficients ^a		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients B	Std. Error			
1	(Constant)	6.940	2.578		2.692	.009
	Internal Audit	.314	.088	.346	3.554	.001
	Good Corporate Governance	.375	.112	.342	3.350	.001
	Audit Quality	.390	.157	.248	2.483	.016

a. Dependent Variable: Fraud Prevention
 Source: Processed Data, 2024

Table 4 presents a partial analysis of the test results, which indicate that the hypothesis is empirically supported. Specifically, the variables Audit Quality (X1), Internal Audit (X2), and Good Corporate Governance (X3) have a statistically significant and positive impact on Fraud Prevention at PT Perkebunan Nusantara XIV Takalar.

D. Classical Assumptions

a. Normality test

Using a normal graphic analysis P-P plot of Regression Standardized Residual for each variable, a data normality test was performed to make sure the study sample's data is normally distributed.

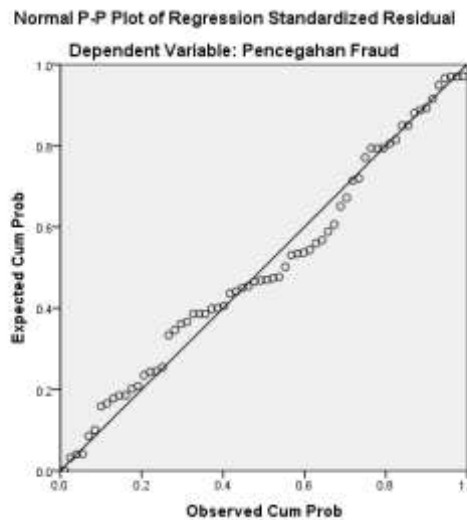


Figure 2. Normal P-P Regression Plot Standardized Residual

Source: Processed Data, 2024

According to the test results, every piece of data has a normal distribution across all variables. The regression model satisfies the normalcy condition since the data spreads out along the diagonal and moves in that direction.

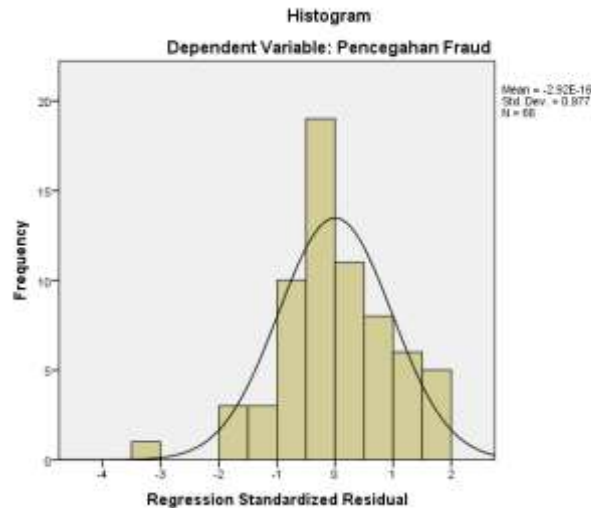


Figure.3 Histogram & Regression Standardized Residual
 Source: Processed Data, 2024

b. Uji Multikolinearitas

The VIF value can also be used to detect multicollinearity. It is estimated that multicollinearity will occur if the VIF value is larger than 10 ($VIF > 10$), and that multicollinearity will not occur if the VIF value is less than 10 ($VIF < 10$). Table 12 displays the variance inflation factor, or VIF, value along with the multicollinearity test results.

Tabel 5. Uji Multikolinearitas Data

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	6.940	2.578		2.692	.009		
	Internal Audit	.314	.088	.346	3.554	.001	.845	1.183
	Good Corporate Governance	.375	.112	.342	3.350	.001	.769	1.301
	Audit Quality	.390	.157	.248	2.483	.016	.798	1.252

a. Dependent Variable: Fraud Prevention
 Source: Processed Data, 2024

Table 5 above indicates that the variance inflation factor (VIF) value does not exceed 10, indicating that there is no multicollinearity issue in the regression model.

c. Autocorrelation Test

A regression equation is said to meet the assumption that there is no autocorrelation in the regression equation if the value of the Durbin-Watson Test is $DW > DU$. The results of the autocorrelation test are presented in table 6 as follows:

Tabel 6. Model Summary^b
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df 1	df2		
1	.710 ^a	.540	.481	1.80189	.540	21.042	3	62	.000	1.595

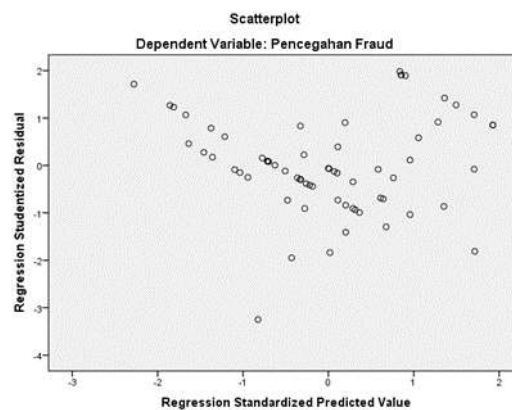
a. Predictors: (Constant), Internal Audit, Good Corporate Governance Audit Quality.

b. Dependent Variable: Fraud Prevention

Source: processed data, 2024

It is clear from table 6's data computation results that the regression model in use is free from autocorrelation interference because the D-W value of 1.595 falls between -2 and 2.

d. Uji Heterokedastisitas



Gambar 4. Scatterplot Penyebaran Residual

Source: processed data, 2024

It is possible to conclude that there is no heteroscedasticity in the error variance because the data in the image above is dispersed rather than follows a pattern or shape.

DISCUSSION

The findings of this study's multiple regression analysis demonstrate that PT Perkebunan Nusantara XIV Takalar's Fraud Prevention is positively and significantly impacted by the three independent variables, namely Audit Quality, Internal Audit, and Good Corporate Governance. This is in accordance with research according to (Nurhasanah, 2020) who stated that the results of this research show that internal audit has an effect on preventing fraud at PT Pos Indonesia (Persero) Bandung Head Office. According to (Sanusi et al., 2020) Additionally, it is said that fraud prevention is significantly impacted by the outcomes of tests conducted concurrently with quality audit and corporate governance. The findings of this study suggest that effective corporate governance has no bearing on preventing fraud, according to Faiqoh (2019).

PT Perkebunan Nusantara However, financial reports are considered fair without exception if the information presented contains no elements of fraud. According to (Association of Certified Fraud Examiners (ACFE), 2017) the ACFE elements of fraud are divided into three main types of fraud, namely misuse of property (Crime of confiscation of property), corruption (Corruption), and false financial reporting (false financial claims). The fraud itself has a big impact on interested parties such as investors. To prevent this from happening, it is necessary to evaluate and check financial reports. To overcome this potential level of fraud, internal audit must remain within the company's goal of increasing effectiveness and efficiency based on the mission of evaluating a system and procedure that is prepared correctly and consistently and if it has been implemented properly according to standards, through observation, research, and controlling its implementation in accordance tasks assigned to each company unit.

CONCLUSIONS AND RECOMMENDATIONS

At PT Perkebunan Nusantara XIV Takalar, internal audit, good corporate governance, and audit quality all significantly and favorably impact fraud prevention. Nusantara Perkebunan PT This implies that PT Perkebunan Nusantara XIV Takalar must consistently keep its financial accounts accurate and fair.

ADVANCED RESEARCH

Still conducting further research to find out more about the Determining Factors for Fraud Prevention at PT Perkebunan Nusantara XIV Takalar

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