



## The Effect of Internal Audit, Organizational Culture, and Human Resource Competencies on Fraud Prevention with Good Corporate Governance as an Intervening Variable: A Study on the Management of BOS Funds in Educational Institutions

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### ABSTRACT

This study examines the effect of internal audit, organizational culture, and human resource competence on fraud prevention, with good corporate governance (GCG) as an intervening variable in the management of BOS funds in educational institutions. Using Structural Equation Modeling (SEM), data from 30 respondents were analyzed. The results showed that internal audit had no significant effect on fraud prevention. However, organizational culture and human resource competencies have a positive effect on fraud prevention through the mediation of GCG. Organizational culture directly affects GCG and fraud prevention, while human resource competencies contribute directly and indirectly through GCG. Strengthening governance practices and fostering an ethical organizational culture are essential to minimize fraud.

## **INTRODUCTION**

Effective financial management, including the management of School Operational Assistance (BOS) funds, plays an important role in ensuring the achievement of national education development goals. However, improper management of BOS funds can result in financial losses, impede improvements in the quality of education, and undermine the integrity of the public sector.

To mitigate the risk of fraud, the role of Internal Auditors, Organizational Culture, and Human Resource Competence are important factors that need to be examined. The Internal Auditor (X1) acts as an internal supervisor that ensures that all processes related to the management of BOS funds are carried out in accordance with applicable regulations. Effective internal auditors are expected to detect, prevent, and report all forms of irregularities or fraud.

On the other hand, Organizational Culture (X2) influences how organizational members perceive and act on policies related to integrity and transparency. A strong organizational culture that upholds ethical values and accountability can be an effective barrier to prevent fraud.

Human Resource Competence (X3) also plays an important role in preventing fraud. Competencies that include knowledge, skills, and attitudes enable individuals in the organization to carry out their duties and responsibilities well, including in the management and supervision of BOS funds.

Furthermore, Good Corporate Governance (GCG) (Z) is seen as an intervening variable that mediates the relationship between the role of the Internal Auditor, Organizational Culture, and Human Resource Competence with Fraud Prevention (Y). Good Corporate Governance is a mechanism designed to ensure that organizations operate transparently, accountably, and ethically. Good GCG implementation is expected to strengthen the organization's ability to prevent fraud, especially in the context of managing BOS funds.

Previous research by Efendi et al. (2024) found that organizational culture and the role of internal auditors affect the implementation of GCG, which in turn affects fraud prevention. Meanwhile, Widyawati's research (2022) revealed that the Internal Control System, Organizational Culture, and Human Resource Competence have a positive effect on GCG and fraud prevention.

However, although many studies have been conducted, there are still gaps in understanding the interaction between these factors in the context of BOS fund management in the Education and Culture Office. Therefore, this study aims to fill this gap by examining how the role of Internal Auditors, Organizational Culture, and Human Resource Competence affect Fraud Prevention through Good Corporate Governance as an intervening variable.

This research is expected to contribute theoretically and practically to the improvement of public financial management, especially in the context of BOS fund management, and enrich the literature on the impact of internal organizational mechanisms on fraud prevention. The results of this study are also expected to serve as a reference for policy makers in the education sector to

formulate more effective strategies in preventing fraud and improving the transparency and accountability of BOS fund management.

## LITERATURE REVIEW

### *Agency Theory*

Agency Theory focuses on the relationship between principals (owners) and agents (management), which highlights the potential for conflicts of interest due to differences in objectives between the two parties. Jensen & Meckling (1976) emphasize that agents may act in their own interests, which may not be in line with the principal's objectives. This difference requires a monitoring mechanism, such as internal auditors, to minimize agency problems. In the context of this study, the theory underscores the importance of effective supervision in managing fraud risk, a task that can be strengthened through the implementation of good corporate governance (GCG).

Some previous studies are in line with this theory. For example, Efendi et al. (2024) found that the role of internal auditors plays an important role in strengthening corporate governance and preventing fraud.

Research by Sabrida et al. (2021) shows that an effective internal control system plays an important role in fraud prevention. In this context, internal audit is a key component of a strong internal control system. According to research by Efendi et al. (2024) and Nugroho et al. (2023), the role of internal audit in improving transparency and accountability can strengthen the implementation of Good Corporate Governance (GCG). However, findings from Awanis et al. (2023) show that internal audit does not significantly affect fraud prevention, indicating the need for further examination of internal audit effectiveness in this context.

H1a: Internal audit function has a positive effect on good corporate governance.

As explained by Nugroho et al. (2023) and supported by Sabrida et al. (2021), the internal audit function directly contributes to detecting and reducing the likelihood of fraud through close monitoring and risk identification. However, Awanis et al. (2023) found that internal audit does not significantly affect fraud prevention, highlighting that other factors may play a greater role in reducing fraud risk.

H1b: Internal audit function has a positive effect on fraud prevention.

### *Fraud Triangle Theory*

Fraud Triangle Theory introduced by Cressey (1953) explains that fraud occurs due to the interaction of three key elements, namely pressure, opportunity, and rationalization. In this context, the role of internal auditors, organizational culture, and human resource competencies act as factors that can reduce opportunities and rationalizations that lead to fraudulent activities. For example, a strong organizational culture and adequate human resource competencies can reduce pressure and provide a strong basis for effective GCG implementation, which in turn can reduce the likelihood of fraud.

Previous research, such as that conducted by Widyawati (2022), supports the influence of organizational culture on corporate governance and fraud prevention, which shows that a positive culture can improve governance structures and reduce the likelihood of unethical practices.

A strong and ethical organizational culture has been proven to have an impact on the implementation of good corporate governance. Efendi et al. (2024) and Widyawati (2022) agree that a culture that emphasizes ethics and integrity will strengthen GCG. Furthermore, Sudharma et al. (2023) show that organizational culture has a positive and significant effect on fraud prevention, underscoring the importance of ethical culture in strengthening governance.

H2a: Organizational culture positively influences good corporate governance.

As found by Nugroho et al. (2023), an ethical and transparent organizational culture plays an important role in fraud prevention. However, research by Awanis et al. (2023) shows that organizational culture has no significant effect on fraud prevention. Nevertheless, the findings of Sudharma et al. (2023), which indicate a positive impact of organizational culture on fraud prevention, confirm that a strong culture remains important in reducing fraud risk.

H2b: Organizational culture has a positive effect on fraud prevention.

#### *Resource-Based View (RBV)*

The Resource-Based View (RBV) states that an organization's competitive advantage comes from unique and difficult-to-imitate resources, including competent human resources and a strong organizational culture (Barney, 1991). In this study, the RBV helps explain how human resource competence and organizational culture can be valuable assets in building effective corporate governance, which in turn can prevent fraud. The role of internal audit can also be seen as a strategic resource that contributes to improving organizational integrity and transparency.

Widyawati (2022) also showed a positive relationship between human resource competencies and governance and fraud prevention, indicating that trained and competent employees contribute to a stronger fraud detection system. Human resource competencies play an important role in supporting effective GCG implementation. Widyawati (2022) emphasized that strong HR competencies facilitate GCG implementation, although Sabrida et al. (2021) indicated that HR competencies alone may not be strong enough without support from other factors. Sudharma et al.'s research does not directly measure HR competencies, but suggests that a good organizational culture can create an environment that encourages ethics and compliance.

H3a: Human resource competencies have a positive effect on good corporate governance.

Although Nugroho et al. (2023) state that high HR competence affects fraud prevention, Sabrida et al. (2021) did not find a significant effect between HR competence and fraud prevention. This finding underlines that although competence is important, it cannot be a determining factor without an effective internal control system.

H3b: Human resource competence has a positive effect on fraud prevention.

*The Mediating Role of Good Corporate Governance (GCG)*

Good Corporate Governance refers to a set of rules, practices and processes that ensure companies are managed in a way that serves the best interests of stakeholders. Research, including Widyawati (2022), has shown that GCG mediates the relationship between internal control, organizational culture, human resource competencies, and fraud prevention. A strong internal audit function, organizational culture, and competent human resources will result in a more effective governance structure, which in turn will reduce the risk of fraud.

Various studies, including Widyawati (2022), show that good corporate governance mediates the relationship between internal control, organizational culture, human resource competence, and fraud prevention.

For example, when the role of internal audit and organizational culture are strong, they contribute to better governance practices, which in turn reduce the opportunity to commit fraud. Efendi et al. (2024) and Nugroho et al. (2023) confirmed that GCG can strengthen the relationship between internal audit and fraud prevention. Research by Sabrida et al. (2021) also indicates that good governance mediates the relationship between internal control systems and fraud prevention. However, the findings from Awanis et al. suggest that internal audit may not be strong enough to have a significant influence, which may affect the effectiveness of GCG as a mediator.

H4a: Good corporate governance mediates the relationship between internal audit and fraud prevention.

Research by Efendi et al. (2024) and Sabrida et al. (2021) shows that GCG mediates the effect of organizational culture on fraud prevention. A good organizational culture strengthens the implementation of GCG, which in turn plays a role in reducing the risk of fraud. The results of Sudharma et al. (2023) support this idea by showing that a strong organizational culture contributes to fraud prevention.

H4b: Good corporate governance mediates the relationship between organizational culture and fraud prevention.  
organizational culture and fraud prevention.

Research by Widyawati (2022) confirms that HR competencies are very important in encouraging the implementation of GCG, which can then contribute to fraud prevention. However, Sabrida et al. (2021) showed that GCG does not mediate the relationship between HR competencies and fraud

prevention, indicating that other factors need to be considered to create a significant impact.

H4c: Good corporate governance mediates the relationship between human resource competencies and fraud prevention.

*The Direct Effect of Good Corporate Governance on Fraud Prevention*

Various studies confirm the direct impact of good corporate governance on fraud prevention. Efendi et al. (2024) concluded that governance practices such as transparency, accountability, and strict internal audits significantly reduce the incidence of fraud in the organization. Research by Efendi et al. (2024), Widyawati (2022), and Sabrida et al. (2021) confirmed that GCG directly affects fraud prevention. The findings of Awanis et al. (2023) also support this by showing that the violation reporting system has a positive and significant effect on fraud prevention. This indicates that good governance, including effective reporting policies, can reduce the likelihood of fraud through better supervision and implementation of accountability principles.

H5: Good corporate governance has a positive effect on fraud prevention.

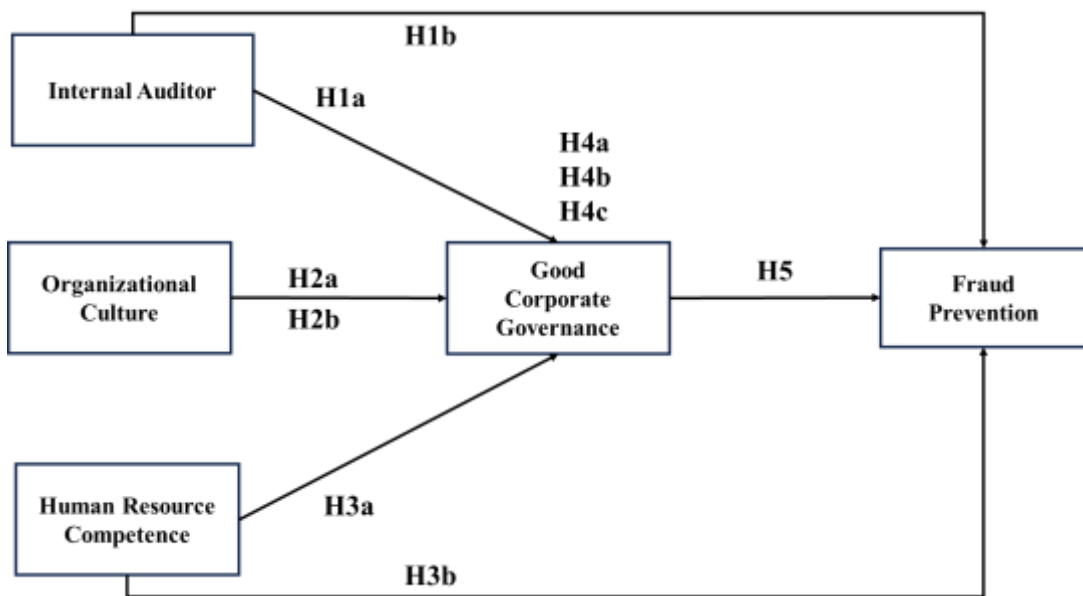


Figure 1. Conceptual Framework

**METHODOLOGY**

This study uses a quantitative approach with a survey design to evaluate the impact of the role of internal auditors, organizational culture, and human resource competencies on fraud prevention with Good Corporate Governance (GCG) as an intervening variable. The research was conducted at the Office of Education and Culture, with a focus on the management of School Operational Assistance (BOS) funds.

*Research Subjects*

The research subjects consisted of employees directly involved in the management of BOS funds, including internal auditors, school principals, and

school treasurers. The targeted sample size was 30 respondents, who were selected by purposive sampling to ensure that the respondents had relevant knowledge and involvement with the management of BOS funds and GCG implementation.

#### *Research Procedures*

The research procedure includes distributing questionnaires designed to measure the variables of the role of internal auditors, organizational culture, human resource competence, and GCG implementation, as well as fraud prevention. The questionnaire is prepared based on indicators that are relevant to each variable under study. The collected data will be analyzed using SmartPLS, a tool used for Structural Equation Modeling (SEM) to test the relationship between independent variables, intervening variables, and dependent variables.

#### *Research Instruments*

The research instrument consists of a questionnaire with a Likert scale consisting of several items that measure each research variable. The questionnaire has been tested for validity and reliability before being used in research. Data collection was carried out by distributing questionnaires to respondents via email and online surveys.

#### *Data Analysis*

Data analysis was performed using SmartPLS to test the hypothesis and model the relationship between variables. The model tested involves the role of internal auditors (X1), organizational culture (X2), and human resource competence (X3) as independent variables, with GCG (Z) as the intervening variable, and fraud prevention (Y) as the dependent variable. This analysis aims to identify the direct and indirect effects of the independent variables on fraud prevention through GCG.

## **RESEARCH RESULTS**

The analysis was conducted using Structural Equation Modeling (SEM) to evaluate the relationship between variables, namely internal audit (X1), organizational culture (X2), human resource competence (X3), good corporate governance (Z), and fraud prevention (Y). The steps taken in the analysis process are outlined below:

1. Model Specification: The structural model is defined based on the proposed hypotheses, identifying the direct relationships between the independent variables (X1, X2, X3), the intervening variables (Z), and the dependent variable (Y).
2. Data Collection: Likert-scale data was collected from respondents and entered into the SEM model for analysis.
3. Model Estimation: Path coefficients were calculated to test the direct effect of each independent variable on the intervening and dependent variables, as well as the indirect effect through mediation.

- Significance Testing: The significance of each path is tested using t-statistics and p-values to determine whether the relationships are statistically significant at the 5% significance level ( $p < 0.05$ ).

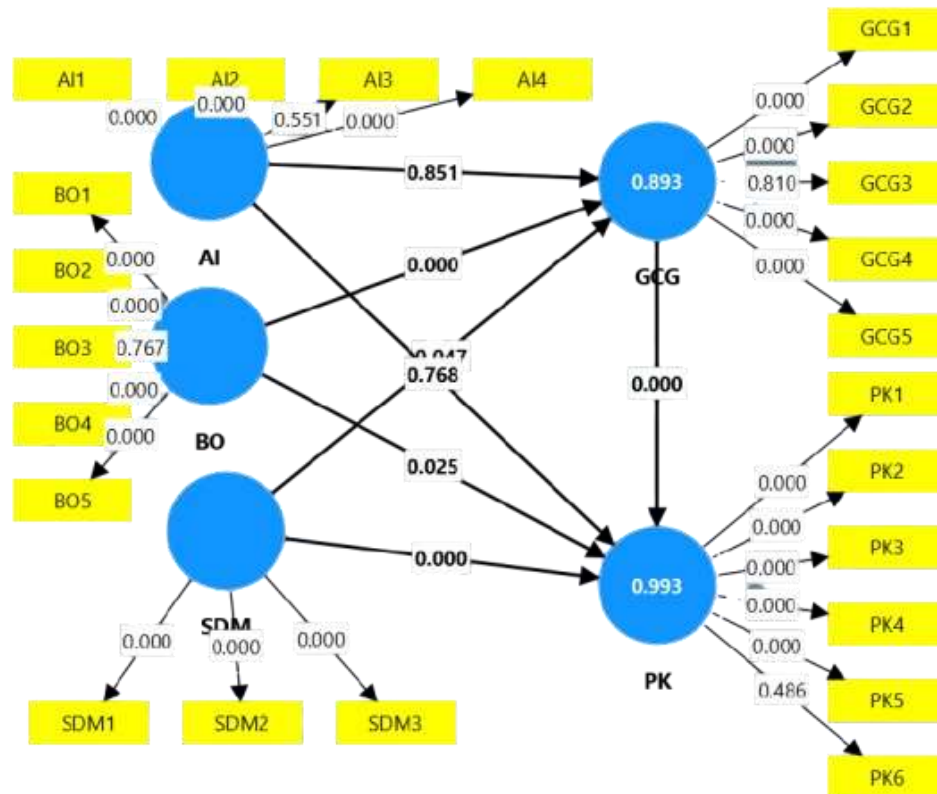


Figure 2. Structural Equation Modeling

Tabel 1. Koefisien Jalur dan Tingkat Signifikansi

Connection	Original Sample	Sample Average	Standard Deviation	t-Statistics	p-value
X1 -> Z	-0.046	0.039	0.246	0.188	0.851
X1 -> Y	-0.038	-0.093	0.130	0.295	0.768
X2 -> Z	0.641	0.641	0.125	5.118	0.000
X2 -> Y	-0.240	-0.232	0.107	2.239	0.025
X3 -> Z	0.388	0.304	0.195	1.985	0.047
X3 -> Y	0.731	0.757	0.107	6.845	0.000
Z -> Y	0.552	0.570	0.109	5.058	0.000
X1 -> Z -> Y (Indirect)	-0.034	0.040	0.201	0.169	0.866
X2 -> Z -> Y (Indirect)	0.468	0.482	0.106	4.399	0.000
X3 -> Z -> Y (Indirect)	0.283	0.224	0.154	1.843	0.065

From the table it can be seen that the relationship between internal audit (X1) with good corporate governance (Z) and fraud prevention (Y) is not statistically significant ( $p > 0.05$ ). However, the relationship between organizational culture (X2) and human resource competencies (X3) with good

corporate governance (Z) and fraud prevention (Y) shows a significant effect ( $p < 0.05$ ).

## DISCUSSION

The findings from this study provide some important insights into the relationship between internal audit (X1), organizational culture (X2), human resource competencies (X3), good corporate governance (Z), and fraud prevention (Y). Each of these variables plays an important role in shaping how organizations mitigate fraud risk, especially in the context of educational institutions and the management of public funds, such as the BOS (School Operational Assistance) program. This section will delve deeper into the academic and practical implications of the findings, as well as provide a detailed discussion of how the variables interact with each other, grounded in the theoretical frameworks of Agency Theory, Fraud Triangle Theory, and the Resource-Based View.

### *Internal Audit Role (X1)*

The results of the analysis show that internal audit (X1) does not show a statistically significant direct effect on good corporate governance (Z) or fraud prevention (Y), with  $p$  values of 0.851 and 0.768, respectively. These results suggest that, contrary to expectations, the presence of internal auditors alone is not sufficient to ensure that good governance practices are adhered to or that fraud is adequately prevented.

One possible explanation for this finding is differences in the quality and authority of the internal audit function across organizations. In many institutions, internal auditors may not have the independence, resources, or organizational influence necessary to effectively detect and prevent fraudulent activities. This may be especially true in educational settings where internal audit units may not be as strong or well-developed compared to internal audit units in larger private or public institutions.

The findings also suggest that internal audit, while important, may need to be supported by other governance mechanisms and cultural elements within the organization to be effective. In line with Agency Theory, internal audit is traditionally viewed as a mechanism to resolve conflicts of interest between principals (e.g., school boards or public funders) and agents (e.g., school management or administrators). However, without proper authority or support from a strong governance framework, internal audit can become a mere procedural formality, rather than a powerful tool to mitigate agency problems and curb fraudulent behavior.

### *Organizational Culture (X2) and Its Impact*

Unlike internal audit, organizational culture (X2) showed a significant positive relationship with good corporate governance (Z) and fraud prevention (Y). The path coefficient between X2 and Z was 0.641 ( $p = 0.000$ ), and the path between X2 and Y was negative (-0.240,  $p = 0.025$ ), indicating that

organizational culture plays an important role in shaping governance practices, and thus, reducing the likelihood of fraud.

This finding supports the Resource-Based View (RBV) theory, which states that unique organizational resources, such as a strong and positive culture, can be a source of competitive advantage. In this case, organizational culture fosters shared values and norms that prioritize transparency, accountability and ethical behavior, all of which are critical to the successful implementation of good corporate governance. An established culture that promotes integrity and ethical decision-making can serve as a deterrent to fraudulent behavior by reducing the opportunity and rationalization for such actions, two key components of the Fraud Triangle.

The negative path coefficient between organizational culture and fraud prevention indicates that as the strength of organizational culture increases, the incidence of fraud decreases. This suggests that a positive and strong culture can have a direct mitigating effect on fraud, regardless of other factors. This is especially important in an educational environment where public trust is paramount, and any instance of fraud or misuse of funds can severely undermine the legitimacy of the institution.

#### *Human Capital Competencies (X3) as a Strategic Asset*

The findings also highlight the important role of human resource competencies (X3) in good corporate governance and fraud prevention. The path coefficient from X3 to Y is 0.731 ( $p = 0.000$ ), which indicates a strong and statistically significant direct effect between human resource competencies and fraud prevention. In addition, the relationship between X3 and Z was also significant (0.388,  $p = 0.047$ ), suggesting that competent human resources not only contribute to governance practices but also serve as a very important line of defense against fraud.

This result is in line with the Resource-Based View (RBV), which states that human resources are key strategic assets that can help organizations maintain a sustainable competitive advantage. In the context of fraud prevention, competent human resources are more likely to have the necessary knowledge, skills and ethical awareness to identify, report and address potentially fraudulent activities. For example, a well-trained finance officer or school administrator will be better equipped to detect irregularities in financial records or procurement processes, thereby reducing the risk of fraud.

In addition, human resource competencies enhance the implementation of good corporate governance by ensuring that governance policies and procedures are understood and effectively enforced. Competent employees are also likely to uphold the organization's values and contribute to a culture of accountability, which further strengthens the organization's governance framework.

#### *The Mediating Role of Good Corporate Governance (Z)*

One of the key findings of this study is the mediating role played by good corporate governance (Z) in the relationship between the independent variables (X1, X2, X3) and fraud prevention (Y). The direct path from good corporate

governance to fraud prevention is highly significant (path coefficient = 0.552,  $p = 0.000$ ), suggesting that governance practices play an important role in reducing the likelihood of fraud within organizations.

Good corporate governance serves as an overarching framework that includes policies, procedures and controls designed to ensure transparency, accountability and ethical behavior. In the context of educational institutions, governance mechanisms may include regular financial audits, transparent procurement processes and clear guidelines for the use of public funds. By strengthening these mechanisms, organizations can reduce opportunities for fraud, as described by the Fraud Triangle Theory.

Further mediation analysis supports this conclusion. The indirect effect of organizational culture on fraud prevention through good corporate governance is statistically significant ( $p = 0.000$ ), indicating that a strong culture contributes to fraud prevention primarily by strengthening governance practices. Similarly, the indirect effect of human resource competence on fraud prevention through governance is also almost significant ( $p = 0.065$ ), indicating that competent human resources strengthen governance mechanisms, which in turn reduce fraud risks.

#### *Fraud Triangle Theory and Governance Practices*

The findings of this study can be interpreted through the lens of the Fraud Triangle Theory, which states that fraud occurs when three conditions exist: pressure, opportunity and rationalization. In this context, good corporate governance serves as an important tool to address the “opportunity” component of the Fraud Triangle. By implementing strong governance mechanisms, organizations can limit opportunities for fraudulent activity by ensuring that transactions are transparent, adequately monitored and subject to checks and balances.

The strong relationship between organizational culture and fraud prevention also addresses the “rationalization” aspect of the Fraud Triangle. A positive and ethical organizational culture reduces the likelihood of employees rationalizing dishonest behavior, as they are more likely to align their actions with the organization's values of integrity and accountability.

Finally, although the direct relationship between internal audit and fraud prevention is not significant, internal audit can still play a role in reducing fraud by strengthening governance practices. Effective internal audit can help identify potential weaknesses in governance structures and provide recommendations for improvement, thus indirectly contributing to fraud prevention efforts.

## **CONCLUSIONS AND RECOMMENDATIONS**

The results of this study highlight the important role that organizational culture and human resource competencies play in strengthening good corporate governance (GCG) and preventing fraud in the context of educational institutions. Although internal audit did not show a significant direct influence on fraud prevention or GCG, its role cannot be ignored as it supports

governance practices indirectly. A strong organizational culture that emphasizes transparency and ethical behavior is essential for promoting good governance practices, which in turn minimizes the likelihood of fraudulent activities. Competent human resources, equipped with the necessary skills and knowledge, also make a significant contribution in maintaining a transparent and accountable governance structure.

The recommendations of this paper are aimed at improving governance and preventing fraud, especially in educational institutions that manage public funds such as BOS. First, strengthening organizational culture is essential, with an emphasis on transparency and accountability. This can be developed through leadership initiatives, training programs and the establishment of a clear ethical framework. Second, improving human resource competencies is essential, which requires regular training and development programs to build expertise in governance, auditing, and financial management. Third, although internal audits may not show a direct influence in some studies, their role as an oversight mechanism remains important. Audit units should be adequately resourced and operate independently. Finally, the implementation of Good Corporate Governance (GCG) practices should be continuously refined to conform to high standards of accountability, ensure proper handling of public funds, and be a key factor in fraud prevention.

#### **FURTHER RESEARCH**

Every research has limitations, and this study is no exception. One of the limitations of this study is the relatively small sample size, which may affect the generalizability of the results. Future research could expand the sample to include more institutions in various sectors to better understand how internal audit, organizational culture, and human capital competencies interact in various contexts. Additionally, future research could explore the long-term effects of governance and culture interventions on fraud prevention.

Additionally, although this study focused on fraud prevention in the public sector, comparative research could be conducted across private institutions to see if the same variables have the same significance. Research into other potential mediators and moderators, such as technology or regulatory frameworks, could also provide deeper insights into the effectiveness of GCG and its components.

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