

The Influence of Organizational Culture, Organizational Commitment to Fraud Prevention with Internal Control as an Intervening Variable in the South Sumatra Provincial Government

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Abstract

This study aims to test and analyze the influence of organizational culture and organizational commitment to fraud prevention with internal control as an intervening variable. The data collection method used a survey using a questionnaire. The population in this study is part of the South Sumatra Provincial Government's procurement of goods and services. The sampling technique uses the purposive sampling technique. The number of respondents was 136 from 30 regional apparatus organizations (OPD) that were sampled. The data analysis method used in the study was PLS SEM. The results of this study show that organizational culture and commitment have a positive and significant effect on fraud prevention, with an R Square value of 97.5%. The results of this study also show that organizational culture, organizational commitment, and internal control have a positive and significant effect on internal control, with an R Square value of 93.4%. The results of this study provide empirical evidence that fraud prevention can be carried out with organizational culture and organizational commitments and good internal control so that fraud does not occur.

Keywords: Organizational Culture, Organizational Commitment, Internal Control, Fraud Prevention

JEL Codes: A12, A10, A19

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1. Introduction

Fraud cases that occurred in South Sumatra province based on Indonesia Corruption Watch (ICW) in 2023 in its report recorded as many as 31 cases with state losses of Rp. 213,200,145,041 and illegal levies of Rp. 1,281,500,000. However, the findings from the (ICW, 2024) Audit Board (BPK) of the South Sumatra Province (South Sumatra) Representative noted that the amount of money that had to be deposited back into the state treasury in this region in the 2023 Fiscal Year reached more than Rp 408 billion. This finding states that there is an increase in state losses of Rp.100 billion compared to the previous year (BPK, 2024). In addition to the above data, several cases are still being handled by the prosecutor's office, such as corruption cases in the construction of high school buildings, gratuities, and mining permit cases (Tempo, 2024).

According to the Association of Certified Fraud Examiners. Fraud is any action that relies on deception to generate a profit. Cheating is a criminal when it involves a misrepresentation of the truth or a purposeful concealing of material information to persuade others to do activities that are injurious to themselves. From the description above, it is stated that fraud is a violation of applicable standards or regulations defined by dishonest activity, such as embezzlement or violation of authority (ACFE, 2024).

Donald R. Cressey (Machado & Gartner, 2018) in the notion of the fraud triangle claimed that pressure, opportunity, and rationalization are the three typical things that create accounting fraud. Therefore, one of the reasons people cheat is because there is a possibility to cheat induced by environmental conditions and supportive opportunities. In this idea, the key function of cheating is the features and talents of individuals where a person cannot cheat if he does not have the ability to do so. Fraud theory further suggests that the aspect of arrogance is also crucial in identifying fraud. In addition, fraudulent acts that can hurt public budget have declined (Periansya et al., 2023)

An effective organizational culture is a crucial aspect in mitigating fraudulent activities. Research by (Fade et al., 2022; Rustandy et al., 2020; Tenriwaru & Pramukti, 2024) indicates that the propensity for accounting fraud diminishes when the corporate culture is effectively operational. Conversely, the research conducted by (Dewi et al., 2022; Yulian et al., 2017) revealed divergent outcomes, indicating that corporate culture did not exert a beneficial influence on fraud prevention. Organizational culture is a framework for regulating behavior and attitudes, wherein individual conduct inside an organization mirrors that culture (Hidayah et al., 2022; Khusnah, 2020). An effective organizational culture can bolster public trust.

Research Manurung & Kristanti 2024), Hidayah et al. (2022), and (Rifai & Mardijuwono, 2020) related to organizational commitment found a significant influence on fraud prevention. The existence of a strong organizational commitment can anticipate the occurrence of fraud in an organization. Organizational commitment can be interpreted as a firmness from the individual to the firmness in running the wheels of the organization. (Allen & Meyer, 1990).

Internal control in an organization is intended to achieve organizational goals, minimize the potential for unforeseen events, increase efficiency, prevent asset loss, enhance the reliability of financial reporting data, and encourage compliance with established laws and regulations (Mustopa et al., 2022; Rustandy et al., 2020; Sari & Widiatmoko, 2023). The results of the internal control research on fraud found a positive influence on fraud prevention (Rustandy et

al., 2020; Sumendap et al., 2019; Tenriwaru & Pramukti, 2024; Zelmiyanti & Anita, 2015). However, other studies conducted by (Fauzi et al., 2019; Damayanti & Primastiwi, 2021) found that internal control does not affect fraud prevention due to the low human resources available within the organization.

Weak internal control is often associated with fraud due to the lack of thorough control over the various management, monitoring, control, and evaluation and reporting of all stages of processes and operational activities. If the organization does not have good internal control, then fraud cases will arise. Weak internal control, poor organizational culture and organizational commitment that does not support the organizational environment are the causes of fraud. (BSN, 2018)

2. Literature Review

Agency Theory

Jensen, Michel C. (1976) developed Agency Theory, which describes the relationship between the principal and the agent. In this relationship, the agent is responsible for carrying out the owner's mandate and reporting the results. This theory is often used to explain the dynamics of public organizations, including the relationship between the executive as an agent and the legislature as a principal. In local governments, the executive has the power to run the government, while the legislature has a higher supervisory authority. (Halim & Abdullah, 2016)

Fraud Diamond Theory

(Wolfe & Hermanson, 2004) developed the Fraud Diamond Theory by adding the capability element to the previous three parts in the Fraud Triangle (pressure, opportunity, rationalization). Cheating occurs when individuals have significant pressure, opportunity, rationale, and the ability to do so. Fraud prevention needs early detection and the adoption of strong governance, to encourage ethical behavior and decrease the opportunity for fraud.

Organizational Culture

Organizational culture is a system of values, norms, and patterns of behavior that are shared by the members of an organization. This system provides a unique identity, sets the organization apart from others, and guides its members in thinking, acting, and behaving. stated that a strong organizational culture has a great influence on the attitudes and behaviors of organizational members. As according to includes productivity, performance, commitment, and ethical behavior (Deal & Kennedy, 1982; Stephen P, Robbins, 2015).

Organizational culture reflects shared values and is the basis of decision-making. It also becomes an invisible tool of control, influencing the behavior of individuals in organizations. The main functions of organizational culture are as follows as organizational differentiators, social adhesives, Behavior Controllers and stabilization of social systems, planning directors and innovation inhibitors (Pabundu, 2006).

The cultural dimension of an organization reflects the aspects that shape the mindset and behavior of the organization. These dimensions are measured by specific indicators, as described by Robbins in (Pabundu, 2006) such as innovation and risk-taking, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, and stability. Meanwhile, according to the dimensions of organizational culture such as engagement,

consistency, adaptability and mission (Denison, 2006).

Organizational Commitment

Organizational commitment relates to an individual's level of emotional involvement, loyalty, and duty towards the organization. It reflects the psychological interaction between the individual and the organization that affects the individual's willingness to remain a part of the organization.

According to (Meyer & Allen, 1997) organizational commitment is a psychological structure that characterizes an individual's relationship with an organization and influences his or her decision to stay within the organization. It also emphasizes that employees with strong commitment tend to have high productivity, discipline, and a good work ethic, thus helping to achieve organizational goals. (Stephen P, Robbins, 2015).

In conclusion, organizational commitment is an individual's sense of acceptance and attachment to the organization, which is manifested in the form of active participation and loyalty to remain part of the organization.

In forming organizational commitments, it is mentioned that there are: awareness, rules, organization, income, abilities and skills and service facilities. Organizational commitment has several dimensions that are measured through specific indicators, as described (Malayu S. P. Hasibuan, 2020; Meyer & Allen, 1997) affective commitment with indicators of pride and engagement in the organization, continuous commitment with indicators of opportunities and needs and normative commitment with indicators of loyalty and responsibility. Another opinion of (Kristanto, 2015; Perry & Porter, 1982) dimension consists of acceptance, willingness and maintain. In addition, the dimension of commitment according (Muis et al., 2018) continuity commitment, cohesion commitment and control commitment.

Internal Control

Internal control is very important to ensure the effectiveness and efficiency of the organization's operations. According to (COSO, 2013), internal control provides assurance to achieve organizational goals. (Mulyadi, 2019) explains that internal control includes structures, methods, and benchmarks to protect assets, ensure accounting reliability, promote operational efficiency, and comply with regulations.

The objectives of internal control include asset protection, accurate financial reporting, operational efficiency, and compliance with applicable laws (Romney & teinbart, 2018). At least there are 3 Functions of Internal Control such as; Preventive Control like Preventing problems before they occur, Detective Control like Identifying unavoidable problems, and Corrective Control like Fixing identified problems.

According to (COSO, 2013), there are Five Components of Internal Control, namely: 1). Control Environment: Includes management philosophy, commitment to ethics, and organizational structure. 2). Risk Assessment: Identifying and assessing risks that can affect the achievement of organizational goals. 3). Control Activities: Specific actions such as segregation of duties and proper authorization to manage risks. 4). Information and Communication: Ensuring that relevant and timely information is communicated within the organization. 5). Activity Supervision: Supervision, audit, and performance evaluation to ensure the internal control system is effective. It is the same with (Peraturan Pemerintah No. 60, 2008) that internal control

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consists of control environment, risk assessment, activity control, information and communication and monitoring.

Fraud Prevention

Fraud is a deliberate deception carried out by individuals or groups, often involving parties with authority such as management, employees, or third parties, to obtain unlawful benefits (ACFE, 2024). Types of fraud include asset misuse, fraudulent financial reporting, and corruption. According to (I Made Narsa, 2012) by fraud diamond theory, there are factors that contribute to fraud, including pressure, opportunity, rationalization, and capability.

Fraud prevention includes actions to deter fraudulent behavior, reduce the opportunity for fraud to occur, and identify high-risk activities. According to (Karyono, 2013). Effective fraud prevention aims to maintain the integrity of the organization and achieve its goals, while also protecting the entity's reputation. Meanwhile, the Dimensions and Indicators of Fraud Prevention according to (Jeremy Pope, 2008) consist of :

- Legal Framework: Clear guidelines for procurement, non-discriminatory technical standards, and regulatory compliance.
- Transparency: Clear procedures and fair competition in tenders.
- Opening of Tender Documents: An open tender process to ensure fairness.
- Offer Evaluation: Fair and unbiased bid evaluation.
- Delegation of Authority: Decision-making is carried out only by competent individuals.
- Independent Audits: Regular audits to ensure compliance and detect fraud.

Overall, an effective internal control system, accompanied by strong fraud prevention measures, is essential for ensuring organizational integrity, reducing risk, and maintaining a trustworthy environment.

The following is the research framework proposed in this study.

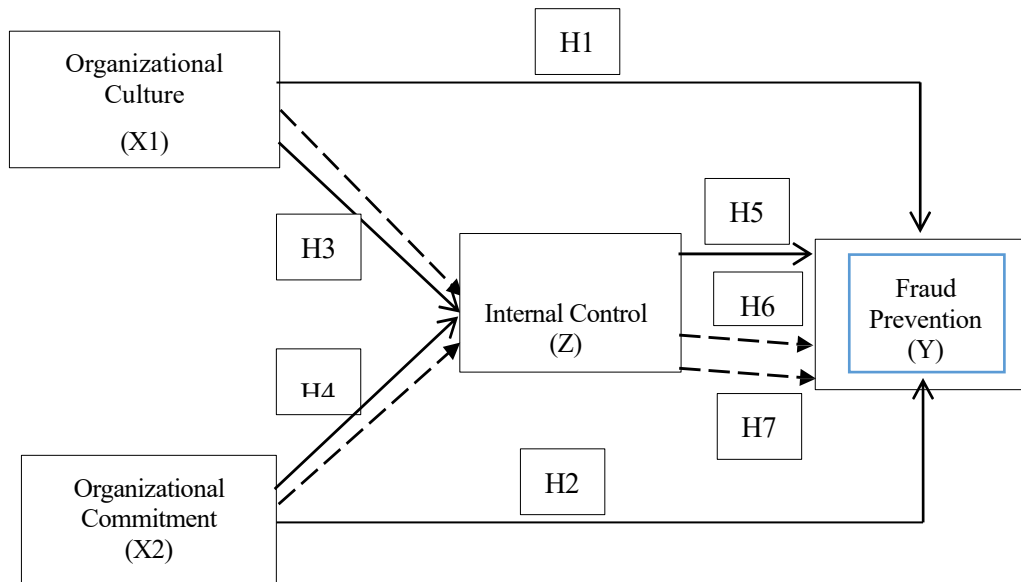


Figure 1. Research framework

The following hypotheses are proposed:

H1 : The Influence of Organizational Culture on Fraud Prevention

H2 : The Effect of Organizational Commitment on Fraud Prevention

H3 : The Influence of Organizational Culture on Internal Control

H4 : The Effect of Organizational Commitment on Internal Control

H5 : The Effect of Internal Control on Fraud Prevention

H6 : The Effect of Organizational Culture on Fraud Prevention with Internal Control as an Intervening Variable

H7 : The Effect of Organizational Commitment on Fraud Prevention with Internal Control as an Intervening Variable

3. Research Methodology

This study aims to assess the influence of organizational culture and commitment to fraud prevention, with internal control as a mediating variable. This study uses SEM-PLS (*Structural Equation Modeling-Partial Least Squares*) with Smart PLS for data analysis. This method handles complex relationships and does not require normal data distribution. The Measurement Model tests validity through Convergent Validity, Validity of Discrimination, and Reliability of Composites. The Structural Model examines multicollinearity and uses metrics such as R-squared (R^2), F-squared (F^2), and Q square to measure model fit and predictive relevance.

This study focuses on organizational culture (X1), organizational commitment (X2), internal control (Z), and fraud prevention (Y) in 30 regional apparatus organizations (OPD) of the South

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Testing the Structural Model (Inner Model)

R Square

Based on the results of testing with Smart PLS 3.0, the following R Square results were obtained in table 1.

Table 1. R Square

	R Square	Strong Relationships
Internal Control (Z)	0,934	Strong
Fraud Prevention (Y)	0,975	Strong

Source: Data Processing (2024)

According to Chin (1998) in, R Yamin & Kurniawan (2011) *Square* with a value of 0.67 indicates a strong model, a value of 0.33 indicates a moderate model and a value of 0.19 indicates a weak model. From the results of the table above, it can be seen that the R-Square for the Internal Control variable (Z) is 0.934 which means that Organizational Culture (X1) and Organizational Commitment (X2) are able to explain Internal Control (Z) by 93.4%, while the remaining 6.6% is the influence of other factors that were not studied in this study. The R-Square for the Fraud Prevention variable (Y) is 0.934, which means that Organizational Culture (X1) and Organizational Commitment (X2) are able to explain Fraud Prevention (Y) through Internal Control (Z) by 97.5%, while the remaining 2.5% is the influence of other factors that are not studied in this study.

f Square

Next is to look at the value of *f Square*. An *f-Square* value of 0.02 indicates a small rating, an Effect Size of 0.15 indicates a medium rating and an Effect Size of 0.35 indicates a large rating (Yamin & Kurniawan, 2011) Based on the results of the test with SmartPLS 3, the following F Square results were obtained.

Table 2. f Square

Variable	Effect Size	Rating
Internal Control (Z)		
Organizational Culture (X1)	5,178	Big
Organizational Commitment (X2)	0,295	Moderate
Fraud Prevention (Y)		
Organizational Culture (X1)	0,280	Moderate
Organizational Commitment (X2)	1,147	Big
Internal Control (Z)	0,110	Small

Source: Data Processing (2024)

Based on the results of the table above, it shows that the variables Organizational Culture (X1) and Organizational Commitment (X2) each have an influence with categories that are included in the large and moderate categories in influencing Internal Control (Z). The variables of Organizational Culture (X1), Organizational Commitment (X2), and Internal Control (Z) each have an influence with categories that fall into the moderate, large and small categories in

influencing Fraud Prevention (Y).

Q2 Predictive Relevance

The Q-square *test* is used to measure how well the observation value generated by the model and also the estimation of its parameters. A *Q-square* value greater than 0 (zero) indicates that the model has a *predictive relevance* value, while a *Q-square* less than 0 (zero) indicates that the model lacks *predictive relevance* (Cohen, 1988 in . The (Yamin & Kurniawan, 2011)Q-square value obtained using the R2 value in the table above, the calculation results are obtained as follows:

Based on the results of the calculation above, it is known that *the Q square* value is greater than 0, this means that the observed values have been reconstructed well so that the model has predictive relevance. This means that there is 0.636 or 63.6% of the relative influence of the structural model on the observational measurement for the endogenous latent variable, and as much as 36.4% is the model error

Table 3. Q² Predictive Relevance

	SSO	SSE	Q ² (=1-SSE/SSO)
Organizational Culture (X1)	2040,000	2040,000	
Organizational Commitment (X2)	1360,000	1360,000	
Fraud Prevention (Y)	3672,000	1337,113	0,636
Internal Control (Z)	4352,000	1503,077	0,655

Source: Data Processing (2024)

Discussion

The Influence of Organizational Culture on Fraud Prevention

The *Original Sample* (O) value of 1.208 indicates that the direction of influence of organizational culture on internal control is positive or unidirectional. The influence of organizational culture on internal control is significant, with a t-statistical value of 23.569 greater than the t-table or $23.569 > 1.96$, and a *p-value* of 0.000 smaller than alpha 5% (0.05). Based on this, the results were obtained that organizational culture has a positive and significant effect on fraud prevention, so the fifth hypothesis is accepted. Based on the fraud pentagon theory, one of the reasons that underlies or encourages someone to commit fraud in a company or organization is because of opportunity.

The opportunity to commit fraud is caused by supportive environmental conditions. This is inseparable from the concept of culture in the organization. It also states that a strong culture compared to a weak culture has a great influence on the attitude of members in the organization. Related to this explanation, the influence of organizational culture on (Stephen P, Robbins, 2015)*fraud* prevention is also supported by previous research by those who stated that organizational culture has a positive effect on fraud prevention (Nugroho et al., 2023; Fade et al., 2022; Rustandy et al., 2020).

The Effect of Organizational Commitment on Fraud Prevention

The high commitment of employees has an impact on the loyalty of employees to the

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organization's goals through good performance, which of course makes employees remain loyal and ready to maintain membership in the organization and work to carry out tasks for the success of the organization. obtained an *Original Sample* (O) value of 0.398, indicating that the direction of influence The organization's commitment to fraud prevention is positive or unidirectional.

The influence of organizational commitment to fraud prevention was significant, with a t-statistical value of 7.209 greater than the t-table or $7.209 > 1.96$, and a *p-value* of 0.000 smaller than alpha 5% (0.05). Thus, H1.2 is accepted, meaning that the organization's commitment has a significant effect on fraud prevention. In this regard, organizational commitment is a factor that also has an influence on fraud prevention, such as the results of research conducted by (Hidayah et al., 2022; Indriani, 2018; Manurung & Kristanti, 2024; Rifai & Mardijuwono, 2020)

The effect of Organizational Culture on Internal Control

Organizational culture affects the behavior of human beings who involve themselves in the organization so the good and bad attitudes and behaviors of the members will have an impact on employee performance in carrying out their duties. A strong culture provides stability for the organization such as its implementation, especially in the SPI (Internal Control System) unit, is beneficial to increase the effectiveness of the company, manage cultural changes and improve company performance.

Based on the results of the study, the (Effendi, 2009)*Original Sample* (O) value was obtained which was 1.208, indicating that the direction of influence of organizational culture on internal control was positive or unidirectional. The influence of organizational culture on internal control was significant, with a t-statistical value of 23.569 greater than the t-table or $23.569 > 1.96$, and a *p-value* of 0.000 smaller than alpha 5% (0.05). Thus, H1.3 is accepted, meaning that **organizational culture significantly affects internal control**. This theory is reinforced by the results of research by that internal control is influenced by organizational culture (Maharani & Damayanthi, 2020; I. M. E. L. Putra, 2018; I. M. Y. D. Putra et al., 2021; Riffany Fitri Arfaziah et al., 2022; Zelmiyanti & Anita, 2015).

The Effect of Organizational Commitment on Internal Control

The company's success is not spared from important factors that provide a positive side, such as the role of loyalty carried out by employees, namely internal control because it is an aspect that must be present in improving performance for employees in completing work. Internal control is created by the company as a safeguard of assets, accurate and reliable informants, encouraging and improving the efficiency of the entity's operation, and encouraging the suitability of activities with established policies.

Based on the results of the study, the value of (Romney & Steinbart, 2018)*Original Sample* (O), Namely by -0,289, shows that the direction of influence Organizational commitment to internal control is negative or in the opposite direction. Influence Organizational commitment to internal control Baby significantly, with a t-statistical value of 4,788 greater than the t table or $4,788 > 1.96$, as well as a value *P value* axle 0.000 less than alpha 5% (0.05). Thus, H1.4 accepted means Organizational commitment has a significant effect on internal control. Several studies have revealed that organizational commitment has a positive effect on those that state

that organizational commitment has an effect on internal control. (Alminanda & Marfuah , 2018; Firmansyah & Ha, 2015; Kurniawan et al., 2021; Riffany Fitri Arfaziah et al., 2022)

The Effect of Internal Control on Fraud Prevention

Tuanakotta (2013) and COSO (2013) mention that Cheating get Prevented with activate control internal mean that control Internal get Minimize Occurrence Cheating at deep organization . By result research , Retrieved value Original Sample (O) that is as 0,204 show that direction influence control Internal towards Prevention fraud be positive or unidirectional . Influence control Internal towards Prevention fraud be Significant , with value t- Statistics as 2,367 more big from t table or $2,367 > 1.96$, and value P value as 0,000 more small from alpha 5% (0.05). With such so H1.5 Accepted Means control Internal Influential Significant towards Prevention fraud. Research by (Rustandy et al., 2020; Sumendap et al., 2019; Tenriwaru & Pramukti, 2024; Zelmiyanti & Anita, 2015) mentioned that internal control affects fraud prevention.

The Influence of Organizational Culture on Fraud Prevention with Internal Control as an Interevening Variable

Organizational culture in shaping the attitude of members certainly has an impact on the results of the work done by the members. According to the SPI (Internal Control System) unit, it can run effectively, the culture changes that are managed are getting better, and the company's performance can improve, namely if the company culture is applied to the unit. By activating good internal control will be able to increase guarding in preventing cheating(Effendi, 2009)Tuanakotta (2013).

Based on the results of the study, the *Original Sample* (O) value of 0.249 indicates that the direction of influence of organizational culture on fraud prevention through internal control is positive or unidirectional. The influence of organizational culture on fraud prevention through internal control is significant, with a t-statistical value of 2.389 greater than the t-table or $2.389 > 1.96$, and a *p-value* of 0.017 less than alpha 5% (0.05). Thus, H1.6 is accepted, meaning that organizational culture has a significant effect on fraud prevention through internal control. As research by said that internal control mediates organizational culture towards fraud prevention. So, the hypotheses in this study are (Sumendap et al., 2019; Zelmiyanti & Anita, 2015).

The Effect of Organizational Commitment on Fraud Prevention with Internal Control as an Interevening Variable

An organization that is supported by employees who are strongly committed, have productive work behavior, have strong discipline and adhere to the organization's work ethics, then organizational goals can be achieved easily. The high commitment of employees has an impact on the loyalty of employees to the organization's goals through good performance which of course makes employees remain loyal and ready to maintain membership in the organization and work to carry out tasks for the success of the organization. The good attitude of commitment possessed by the personnel will have an impact on the achievement of good internal control. As it is said that good internal control will be able to increase guarding in preventing fraud(Stephen P, Robbins, 2015)Tuanakotta (2013).

Based on the results of the study, the *Original Sample* (O) value of -0.059 indicates that the direction of influence of organizational commitment to fraud prevention through internal

control is positive or unidirectional. The influence of organizational commitment to fraud prevention through internal control is significant, with a t-statistical value of 2.289 greater than the t-table or $2.289 > 1.96$, and a *p-value* of 0.022 smaller than alpha 5% (0.05). Thus, H1.7 is accepted, meaning that the organization's commitment has a significant effect on fraud prevention through internal control. In this regard, organizational commitment is a factor that also has an influence on *fraud* prevention, such as the results of research conducted by (Hidayah et al., 2022; Indriani , 2018; Manurung & Kristanti , 2024; Rifai & Mardijuwono , 2020).

5. Conclusion

Based on the results of the analysis and discussion above, it can be concluded that organizational culture and organizational commitment have a very significant effect on fraud prevention with an R2 value of 97.5%; the rest is influenced by variables that are not studied. Then, organizational culture and organizational commitment have a significant effect on the mediation of internal control variables 93.4%; the rest are influenced by other variables that are not studied. The results of this study provide empirical evidence that fraud prevention can be carried out with organizational culture and organizational commitments as well as good internal control so that fraud will not occur.

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