

## **Building Integrity From Within: The Role of Organizational Culture And Commitment In Preventing Fraud In Student Organizations at Universitas Islam Bandung**

**Hasan Nashrullah\*, Mey Maemunah, Pupung Purnamasari**

Universitas Islam Bandung, Indonesia

Email: [hasannashrullah03@gmail.com](mailto:hasannashrullah03@gmail.com)\*, [meymaemunah620@gmail.com](mailto:meymaemunah620@gmail.com),  
[pupung@unisba.ac.id](mailto:pupung@unisba.ac.id)

### ***Abstract***

This study aims to analyze the role of organizational culture and organizational commitment in preventing fraud in student organizations at Universitas Islam Bandung. Fraud, which is generally associated with profit-oriented entities, can also occur in non-profit organizations such as student organizations, thereby threatening the integrity and sustainability of the organization. This study uses a verifiable method with a quantitative approach. Data were collected through a survey of 121 student organization administrators from various student organizations. Statistical analysis was performed to test the hypothesis regarding the influence of organizational culture and organizational commitment on fraud prevention. The results show that organizational culture and organizational commitment have a positive and significant effect on fraud prevention. An organizational culture that emphasizes teamwork, results orientation, and human orientation encourages ethical behavior and reduces fraudulent practices. Meanwhile, organizational commitment, which consists of affective, continuance, and normative commitment, fosters loyalty, responsibility, and compliance with organizational values, thereby strengthening fraud prevention efforts. These findings emphasize the importance of cultivating an ethical culture and strengthening member commitment as a strategy to enhance governance and transparency in student organizations.

**Keywords:** organizational culture, organizational commitment, fraud prevention, and student organizations

### **Introduction**

The Association of Certified Fraud Examiners (ACFE) explains that fraud is any act committed through manipulation to gain profit. Fraud becomes a criminal act when there is an element of intent in the wrongdoing or concealment of important information that results in a loss; therefore, if someone manipulates circumstances for personal gain, it is classified as fraud (Sekaran & Bougie, 2016; Soares et al., 2023; Sugiyono, 2021). Cases of fraud do not only occur in profit-oriented companies but also in non-profit organizations, such as college student organizations. Student organizations are non-structural elements of college student bodies that serve as forums for developing soft skills, critical thinking, and creativity among students (Sofianty et al., 2022; Suharto, 2020; Sulistiyanti et al., 2021). However, there is a phenomenon that damages the good image of student organizations. Based on news from detik.com (2023), one of the functionaries of the Student Executive Board (BEM) of X University misappropriated BEM work program funds, resulting in the funds not being used as intended after an investigation was conducted. As a consequence, the perpetrator had to receive strict sanctions in the form of dismissal from the student organization as a means of enforcing

integrity and the applicable rules (Sutoyo et al., 2023; Tommie W & Aaron J, 2010; Tuanakotta, 2019).

The phenomenon described above has caused losses to several parties, necessitating fraud prevention measures to minimize the risk of recurrence (Jogiyanto, 2011; Luthans, 2011; Manurung et al., 2015; Muliza & Astuti, 2023). Fraud prevention represents a form of resistance against any potential fraudulent activity that may occur. By establishing an anti-fraud governance environment, it becomes possible to prevent most parties from committing fraud (Anderson et al., 2017). Fraud prevention in the context of student organizations is essential to maintaining integrity, public trust, and organizational sustainability. Even though student organizations are non-profit-oriented, the risk of fraud must still be anticipated (Priantara, 2013; Robbins & Judge, 2013).

One way to prevent fraud is by conducting performance evaluations as a form of transparency in student organizations. According to unair.ac.id (2023), the Airlangga University Student Executive Board (BEM UNAIR) holds regular monitoring and evaluation (Monev) programs to monitor performance progress and ensure transparency and accountability in all activities. Within organizations, in addition to these efforts, it is also necessary to cultivate an organizational culture that upholds ethical values. According to Robbins et al. (2013), when an organization upholds high ethical standards, its culture exerts a strong and positive influence on employee behavior. Based on Arens (2017:341), an organizational culture that promotes high ethical standards can foster behavior that consistently avoids fraudulent acts.

Another effort required within student organizations is the development of organizational commitment (Grace Ariestha Manurung & Kristanti, 2024; Ibrahim et al., 2023; Kreitner & Kinicki, 2014). Organizational commitment measures the extent to which individuals feel attached to their organization (Robbins et al., 2013). This commitment can foster loyalty among student organization administrators, thereby encouraging them to prioritize organizational interests over personal ones. Consequently, fraudulent acts aimed at personal or group gain can be prevented.

According to Soares et al. (2023), a strong organizational culture can help reduce or prevent fraud within an organization. The habits formed in an organization play a major role in influencing the attitudes and behaviors of its members (Anggoe & Reskino, 2023). A positive organizational culture encourages ethical behavior, while a negative culture does the opposite. However, research by Suharto (2020) presents different results, showing that organizational culture does not have a significant influence on fraud prevention. This lack of significance may occur because organizational culture is influenced by internal control elements—specifically environmental control—which indirectly contribute to fraud prevention by shaping employees' mindsets to avoid fraudulent practices.

Research on organizational commitment by Sulistiyanti et al. (2021) shows that organizational commitment has a positive effect on fraud prevention at PT Bank BRI Makassar; employees with higher commitment levels exhibit stronger loyalty to the company and tend to avoid behavior that could harm the organization. Similarly, Muliza

and Astuti (2023) found that organizational commitment has a positive and significant effect on fraud prevention at PT Bank Negara Indonesia Tbk. in the Jakarta area, demonstrating that higher organizational commitment correlates with reduced fraud occurrence. In contrast, research by Sutoyo et al. (2023) indicates that organizational commitment does not affect fraud prevention because employees in the Regional Apparatus Organization (OPD) of Yogyakarta City are not yet aware of the importance of commitment. Thus, in that context, organizational commitment does not influence individuals' intentions to commit fraud.

The scientific urgency of studying fraud prevention in student organizations—as opposed to corporate or government institutions—stems from several critical factors. First, student organizations operate within a unique governance context characterized by high leadership turnover (typically annual rotations), limited professional oversight, and predominantly volunteer-based management—conditions that create distinctive vulnerabilities absent in corporate structures. Second, student organizations manage substantial financial resources through university allocations, sponsorships, and member contributions but often lack the formal control mechanisms and audit systems standard in business environments. Third, fraud in student organizations carries pedagogical implications beyond financial loss: it undermines the developmental mission of higher education by normalizing unethical behavior among future leaders and professionals. Fourth, from a theoretical perspective, student organizations provide a testing ground for organizational behavior theories in non-hierarchical, value-driven contexts where intrinsic motivation and normative commitment may function differently from commercial entities. Finally, addressing fraud prevention mechanisms in student organizations fills a research gap, as most fraud literature focuses on corporate contexts, leaving dynamics in educational and youth-led settings substantially underexplored. Since student organizations serve as training grounds for democratic participation, ethical leadership, and civic responsibility, establishing strong fraud prevention mechanisms in these contexts has profound implications for developing integrity-based governance cultures that extend beyond the university setting.

Within an organization, preventive measures are needed to mitigate fraud risk. One essential measure is fraud prevention itself—an effort to minimize fraud by establishing policies, procedures, training, and effective communication systems. Fraud prevention does not guarantee the total elimination of fraudulent activity, but it helps reduce its occurrence (Tuanakotta, 2019:248). Management must implement policies, procedures, systems, training, awareness programs, and communication mechanisms to prevent fraud (Priantara, 2013:207).

In the context of student organizations, fraud prevention can be implemented through the following dimensions based on Tommie and Aaron (2010:131–143), which the author uses to measure variables:

1. Organizational Governance Structure, by establishing governance that fosters active, high-quality, and independent performance.

2. Policies and Procedures, by setting principles that facilitate the achievement of organizational goals, sanction improper transactions, and create rules for handling fraud.
3. Background Checks, by reviewing criminal records or past violations.
4. Regular Audits, by conducting routine audits to detect and prevent fraud.

Organizational culture includes several characteristics that must be present to yield positive outcomes for the organization and its members. Robbins (2017:513) identifies seven characteristics: (1) Innovation and risk-taking, meaning employees are encouraged to be innovative and courageous in taking risks; (2) Attention to detail, referring to the expected level of precision and analysis among employees; (3) Results orientation, emphasizing management's focus on outcomes rather than processes; (4) People orientation, where management considers the effect of each decision on individuals; (5) Team orientation, ensuring that activities and programs are carried out through teamwork; (6) Aggressiveness, where members respond quickly, act decisively, and remain competitive; and (7) Stability, meaning the organization can remain steady amid challenges.

Organizational commitment comprises a strong desire to remain in the organization, a willingness to perform work optimally, and full acceptance of the organization's values and goals (Luthan, 2011). According to Meyer and Allen in Luthan (2011:148), organizational commitment has three components: (1) Affective commitment—emotional attachment to and involvement in the organization; (2) Continuance commitment—commitment based on the perceived risks of leaving the organization, such as losing promotions or benefits; and (3) Normative commitment—a feeling of obligation to stay in the organization and act in accordance with its rules.

## Method

This study employed a verificative method with a quantitative approach (Creswell, 2014). The verificative method was used to test the validity of a theory through hypothesis testing (Sugiyono, 2021). The quantitative approach, based on the philosophy of positivism, involved examining the population or sample and collecting data using research instruments (Sugiyono, 2021). Quantitative data were analyzed statistically to verify relationships among the studied variables (Sekaran & Bougie, 2016).

## Building Integrity From Within: The Role of Organizational Culture And Commitment In Preventing Fraud In Student Organizations at Universitas Islam Bandung

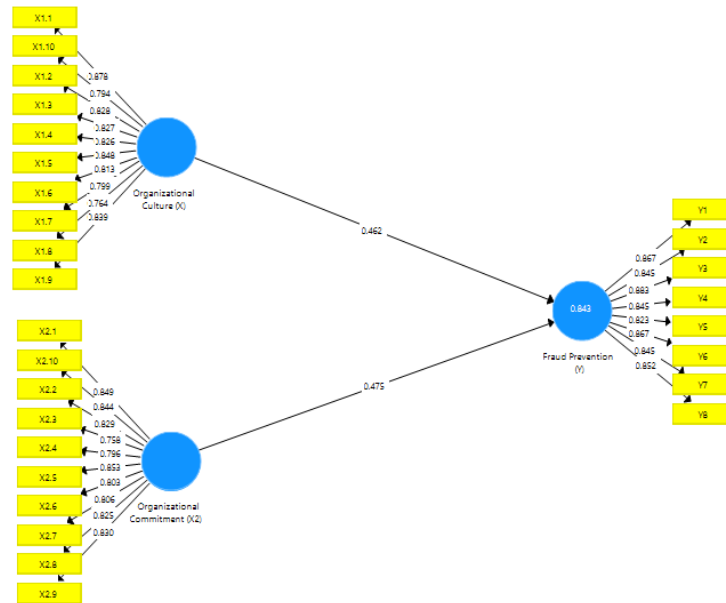


Figure 1. Conceptual Framework

The sampling technique used in this study was purposive sampling, selected based on inclusion criteria related to active student organization administrators at Universitas Islam Bandung. Respondents were required to be: (1) active administrators or executive board members in recognized student organizations; (2) in their positions for at least three months; (3) holding decision-making or financial management responsibilities; and (4) willing to participate voluntarily after being informed of the research purpose and ethical considerations.

The final sample consisted of 121 student organization administrators: 11 from the Student Executive Board (BEM), 11 from the Student Mandate Council (DAM), 55 from Department Student Associations (HMJ), 25 from Student Activity Institutions (LKM), and 19 from Student Activity Units (UKM). This distribution ensured proportional representation across different organizational types. The sample size exceeded the minimum requirement for structural equation modeling using Partial Least Squares (PLS-SEM) (Hair et al., 2017).

Data were collected through a structured online questionnaire distributed via official organization communication channels. The questionnaire covered demographic and organizational profile information, organizational culture, organizational commitment, and fraud prevention practices, with measurement items rated on a 5-point Likert scale. Prior to distribution, the instrument was pilot-tested with 30 student administrators not included in the final sample to ensure clarity and reliability.

Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 3.0 software. The analysis comprised two stages: (1) measurement model evaluation, assessing validity and reliability; and (2) structural model evaluation, testing hypothesized relationships through path coefficients, t-statistics, and  $R^2$  values. Bootstrapping with 5,000 resamples was applied to determine the significance of path coefficients at the 5% level ( $p < 0.05$ ).

## Results and Discussion

### Measurement Model Evaluation

Prior to hypothesis testing, the quality of the measurement model was assessed to ensure construct validity and reliability. All constructs demonstrated adequate convergent validity, with factor loadings ranging from 0.712 to 0.891 (exceeding the 0.70 threshold) and Average Variance Extracted (AVE) values above 0.50 (ranging from 0.623 to 0.748). Composite reliability (CR) values ranged from 0.894 to 0.936, and Cronbach's alpha coefficients ranged from 0.862 to 0.918, both exceeding the 0.70 benchmark, confirming internal consistency reliability. Discriminant validity was established through the Fornell-Larcker criterion, where the square root of each construct's AVE exceeded its correlations with other constructs, indicating that each construct is distinct and measures a unique concept.

### Descriptive Statistics

Table 1 presents the descriptive statistics for the three main constructs. Organizational culture received a mean score of 3.87 (SD = 0.64), indicating moderately high perceived ethical culture within student organizations. Organizational commitment showed a mean of 4.02 (SD = 0.58), suggesting strong commitment among administrators. Fraud prevention practices received a mean score of 3.76 (SD = 0.71), reflecting moderate implementation of preventive mechanisms. These descriptive findings indicate room for improvement in fraud prevention practices despite relatively strong organizational culture and commitment.

Table 1. Descriptive Statistics of Research Variables

Variable	Mean	Std. Deviation	Min	Max
Organizational Culture	3.87	0.64	2.14	5.00
Organizational Commitment	4.02	0.58	2.33	5.00
Fraud Prevention	3.76	0.71	1.75	5.00

*Source: Processed data (2024)*

### Structural Model and Hypothesis Testing

The structural model demonstrates strong explanatory power, with organizational culture and organizational commitment jointly explaining 64.3% of the variance in fraud prevention ( $R^2 = 0.643$ ), indicating that these two factors are substantial predictors of fraud prevention practices in student organizations. The  $Q^2$  value of 0.487 confirms the model's predictive relevance.

Table 2. Path Coefficients and Hypothesis Testing Results

Hypothesis	Path	Original Sample ( $\beta$ )	T-Statistics	P-Value	Decision
H1	Organizational Culture → Fraud Prevention	0.457	4.690	0.000	Supported
H2	Organizational Commitment → Fraud Prevention	0.475	5.106	0.000	Supported

*Source: SmartPLS output (2024)*

After testing the hypothesis, it can be shown that organizational commitment has a positive and significant effect on fraud prevention at the Bandung Islamic University

Student Organization. The path coefficient for the T-Statistic is 5.106 ( $> 1.96$ ) and the P-Value is 0.000 ( $< 0.05$  or 5%). In the original sample ( $\beta$ ), there is an effect of 0.475, which shows that the Organizational Commitment variable explains 47.5% of the variance in Fraud Prevention when considered alongside organizational culture. This substantial effect size ( $\beta = 0.475$ ) indicates that organizational commitment is the stronger predictor between the two independent variables examined.

Then, the organizational culture variable shows a positive and significant effect on fraud prevention in the student organization of Bandung Islamic University. The path coefficient for the T-Statistic is 4.690 ( $> 1.96$ ) and the P-Value is 0.000 ( $< 0.05$  or 5%). In the original sample ( $\beta$ ), there was an effect of 0.457, indicating that the Organizational Culture variable contributes substantially to explaining Fraud Prevention practices, with a slightly smaller but still significant effect compared to organizational commitment.

## Discussion

### *The Influence of Organizational Culture on Fraud Prevention*

Based on the explanation above, organizational culture has an influence on fraud prevention. Therefore, every organization must be able to create an organizational culture that can direct its employees to always be team-oriented, results-oriented, and people-oriented. Thus, with the creation of an organizational culture that prioritizes these orientations for all parties, it is hoped that fraud prevention can be improved. The results of the study show that the Organizational Culture variable can influence Fraud Prevention. Thus, the higher the Organizational Culture, the greater the Fraud Prevention. This research is in line with the results of studies conducted by (Soares et al, 2023), (Sudharma et al, 2023), and (Rustyaningsih, 2023) that Organizational Culture has a positive and significant effect on Fraud Prevention.

The significant positive effect of organizational culture on fraud prevention ( $\beta = 0.457$ ,  $p < 0.001$ ) can be explained through several contextual mechanisms specific to student organizations. First, in the social context of campus organizations, where peer influence is particularly strong, an organizational culture that emphasizes teamwork, results orientation, and people orientation creates normative pressure that discourages deviant behavior. Student administrators who operate within a culture that values collective achievement over individual gain are less likely to rationalize fraudulent actions, as such behavior would violate deeply held group norms and risk social ostracism.

Second, the university campus environment provides unique cultural reinforcement mechanisms. Unlike corporate settings where hierarchical authority enforces compliance, student organizations rely heavily on shared values and peer accountability. When organizational culture explicitly prioritizes transparency, ethical conduct, and collective welfare—dimensions captured in the people-oriented and team-oriented characteristics measured in this study—these values become internalized through repeated social interactions, organizational rituals, and leadership modeling. The absence of formal compensation structures in student organizations means that intrinsic motivations (pride, reputation, values alignment) play a disproportionately large role in shaping behavior, making cultural factors particularly salient.

Third, the finding that organizational culture significantly predicts fraud prevention in student organizations contradicts Suharto's (2020) results in Islamic banking contexts, where no significant relationship was found. This divergence can be attributed to institutional differences: corporate environments possess formalized control systems that

may substitute for or override cultural mechanisms, whereas student organizations, lacking such formal structures, depend more heavily on cultural controls. In student organizations, culture may operate as a primary rather than secondary control mechanism, explaining its stronger observed effect.

Fourth, the moderate mean score for organizational culture ( $M = 3.87$ ) alongside its strong predictive effect suggests that while current cultural conditions are somewhat favorable, substantial potential exists for enhancement. Practical interventions might include: (a) institutionalizing ethical orientation programs for incoming administrators; (b) incorporating integrity pledges and ethical codes into organizational constitutions; (c) celebrating and publicly recognizing ethical leadership through awards and testimonials; and (d) establishing cross-organizational ethics committees that create campus-wide normative standards transcending individual organizational boundaries.

### ***The Influence of Organizational Commitment on Fraud Prevention***

Based on the results of hypothesis testing and the theories described in the previous section, organizational commitment plays a very important role in the sustainability of an organization. Organizational commitment can foster awareness among organizational administrators, promote loyalty, and encourage positive behavior. In this study, student organizations must be able to foster these attitudes in order to achieve their goals. Research on the Influence of Organizational Commitment on Fraud Prevention in Student Organizations at Bandung Islamic University has a positive and significant influence. Thus, the more committed the student organization administrators are, the more it will increase fraud prevention within the organization. This research is in line with the results of research by Megawati & Reskino (2023) and Muliza & Astuti (2023).

The finding that organizational commitment exerts the strongest effect on fraud prevention ( $\beta = 0.475$ ,  $p < 0.001$ ) reveals important insights about the psychological mechanisms underlying ethical behavior in student organizations. This relationship can be understood through the lens of Meyer and Allen's three-component model operating within the unique context of voluntary youth organizations.

First, affective commitment—emotional attachment to the organization—appears particularly influential in student contexts. Unlike employees who may remain in organizations due to financial necessity (continuance commitment), student administrators participate voluntarily and can exit with minimal cost. Those who develop affective commitment do so through meaningful experiences, strong interpersonal bonds with fellow members, and identification with the organization's mission. This emotional investment creates psychological ownership, wherein administrators perceive organizational resources as extensions of themselves and organizational success as personally meaningful. Under these conditions, committing fraud would constitute self-betrayal, damaging one's own valued identity as a responsible steward.

Second, normative commitment—obligation-based attachment—operates distinctively in educational settings. Student administrators often experience normative commitment arising from: (a) gratitude toward previous leaders who mentored them; (b) awareness that their actions set precedents for future administrators; (c) sense of responsibility to maintain organizational reputation that benefits all members; and (d) internalized ethical standards promoted through university values education. This form of commitment creates moral constraints against fraud that operate even when detection risk is low, because violation triggers internal guilt rather than merely external sanction concerns.



Third, the higher mean score for organizational commitment ( $M = 4.02$ ) compared to organizational culture ( $M = 3.87$ ) and fraud prevention practices ( $M = 3.76$ ) suggests that committed administrators operate within systems that have not yet fully translated that commitment into robust preventive mechanisms. This presents a critical opportunity: organizations possess a foundation of committed members whose potential can be channeled through improved structural arrangements. Practical implications include: (a) designing responsibility structures that leverage committed members' willingness to engage in oversight activities; (b) creating mentorship programs that strengthen affective bonds across administrator cohorts; (c) developing recognition systems that reinforce normative commitment through public acknowledgment of ethical conduct; and (d) establishing clear accountability pathways that enable committed members to report concerns without fear of social reprisal.

Fourth, the contrast with Sutoyo et al.'s (2023) findings—where organizational commitment did not predict fraud prevention in regional government organizations—can be explained by motivational differences. Government employees may exhibit commitment driven primarily by job security concerns (continuance commitment) rather than emotional or normative bonds. In contrast, student administrators, operating in contexts with high leadership turnover and no financial remuneration, likely manifest commitment that is more emotionally and normatively grounded, forms that more directly constrain unethical behavior.

Fifth, the combined effect of organizational culture and commitment explaining 64.3% of fraud prevention variance is substantial, yet the remaining 35.7% indicates other factors warrant attention. Future research should explore: (a) individual moral development and ethical reasoning capabilities; (b) perceived organizational support and justice; (c) specific control mechanisms such as audit frequency and financial transparency; (d) leadership modeling and ethical climate set by advisors and senior administrators; and (e) external pressures such as funding scarcity or competitive pressures among organizations that might tempt fraudulent behavior.

### **Theoretical and Practical Implications**

Theoretically, this research extends organizational behavior theory by demonstrating that culture-commitment-fraud prevention relationships, well-established in corporate contexts, operate distinctively in voluntary educational organizations. The findings suggest that in settings characterized by intrinsic motivation, high social cohesion, and limited formal controls, psychological factors (culture and commitment) assume primary rather than supplementary roles in governance. These challenges assumptions embedded in much fraud literature that prioritize structural controls, suggesting instead that in certain organizational forms, normative controls may be more fundamental.

Practically, university administrators and student affairs professionals should recognize that fraud prevention in student organizations cannot rely solely on audit systems and financial regulations—the institutional approach common in corporate settings. Instead, prevention strategies must prioritize: (1) cultural development through ethics education, leadership development programs emphasizing integrity, and celebration of ethical exemplars; (2) commitment cultivation through meaningful participation opportunities, mentorship relationships, and structures that increase psychological ownership; (3) integration of formal and informal controls, where policies and procedures complement rather than substitute for cultural and psychological mechanisms; and (4) continuous assessment using both quantitative metrics (audit results,

transaction monitoring) and qualitative indicators (administrator interviews, climate surveys, ethical dilemma discussions).

For Universitas Islam Bandung specifically, actionable recommendations include: establishing a student organization ethics council that provides guidance and adjudicates concerns; implementing mandatory governance training for all new administrators covering financial management, conflict of interest, and ethical decision-making; creating protected channels for confidential reporting of concerns (adapted whistleblowing mechanisms appropriate for peer contexts); conducting periodic organizational culture assessments to identify at-risk organizations requiring intervention; and developing recognition programs that visibly reward organizations demonstrating exemplary governance and transparency practices.

## Conclusion

This study found that organizational commitment was the most influential factor in preventing fraud within student organizations at Universitas Islam Bandung, with highly committed administrators exhibiting stronger ethical behavior and resistance to fraudulent practices. Organizational culture also significantly contributed to fraud prevention, fostering normative environments that emphasized teamwork, results orientation, and accountability. Together, these factors explained 64.3% of the variance in fraud prevention, highlighting the importance of psychological and normative governance mechanisms in peer-led organizations. The findings extend organizational behavior and fraud literature into educational contexts and suggest that universities should enhance both cultural development and commitment cultivation to strengthen integrity. Future research should employ longitudinal or comparative designs across diverse institutions, incorporate objective fraud indicators, and explore qualitative or experimental approaches to better understand and validate effective interventions such as ethics training and transparency initiatives.

## REFERENCES

- Anggoe, M., & Reskino, R. (2023). The Influence of Internal Control, Whistleblowing System, and Organizational Commitment on Fraud Prevention with Individual Morality as a Moderating Variable. *Trisakti Accounting Journal*. <https://doi.org/10.25105/Jat.V10i1.15818>
- Creswell, J. W. (2014). *Research Design: Approaches: Qualitative, Quantitative, and Mixed*. Student library.
- Grace Ariestha Manurung, L., & Kristanti, P. (2024). The Influence Of Employee Competence, Organizational Commitment, Personal Cost And Legal Protection On Whistleblowing For Fraud Prevention. *Jimea | Jurnal Ilmiah Mea (Manajemen, Ekonomi, Dan Akuntansi)*, 8(2). <https://doi.org/10.31955/Mea.V8i2.4041>
- Ibrahim, M., Nurmayanti, P., & Indrawati, N. (2023). The Influence of Government Internal Control Systems, Organizational Culture, and Anti-Fraud Awareness on Fraud Prevention. *Current: Journal of Current Accounting and Business Studies*, 4(1), 117–132. <https://doi.org/10.31258/Current.4.1.117-132>
- Jogiyanto. (2011). *Partial Least Square (PLS), Alternatif Structural Equation Modeling (SEM) in Business Research*.
- Kreitner, R., & Kinicki, A. (2014). *Organizational Behavior* (9th ed.). Salemba Empat.
- Luthans, F. (2011). *Organizational Behavior: An Evidence-Based Approach*. McGraw-Hill.

- Manurung, D., Suhartadi, A. R., & Saefudin, N. (2015). The Influence of Organizational Commitment on Employee Fraud with Effectiveness of Internal Control and Organizational Justice as a Moderating Variable. *Procedia - Social and Behavioral Sciences*, 211, 1064–1072. <https://doi.org/10.1016/j.sbspro.2015.11.142>
- Muliza, A. T., & Astuti, C. D. (2023). The Influence of Internal Control, Employee Integrity, and Organizational Commitment on Fraud Prevention. *EBID: Digital Business Economics*, 1(2), 203–208. <https://doi.org/10.37365/ebid.v1i2.225>
- Priantara, D. (2013). *Fraud Auditing & Investigation*. Mitra Wacana Media Publishers.
- Robbins, S. P., & Judge, T. A. (2013). *Organizational Behavior* (15th ed.). Pearson.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. John Wiley & Sons.
- Soares, J., Baridwan, Z., & Hasim, R. (2023). The Influence Of Organizational Culture And The Role Of Internal Auditors On Fraud Prevention, With Internal Control Systems As Mediators: A Case Study On Ige. *Journal Of Digitainability, Realism & Mastery (Dream)*, 2(12), 1–24. <https://doi.org/10.56982/Dream.V2i12.165>
- Sofianty, Diamonalisa., Rachman, Dani., Nurhayati, Nunung., & Pramono, I. P. (2022). *Research Methodology Practicum Module*. Bandung Islamic University.
- Sugiyono. (2021). *Quantitative, Qualitative, and R&D Research Methods*. Alfabeta.
- Suharto, S. (2020). The Effect Of Organizational Culture, Leadership Style, Whistleblowing System, And Know Your Employee On Fraud Prevention In Sharia Banking. *Asia Pacific Fraud Journal*, 5(1), 108. <https://doi.org/10.21532/Apfjournal.V5i1.141>
- Sulistiyanti, R., Rahmah, S., & Arizah, A. (2021). The Influence of Internal Control, Organizational Commitment, and Ethical Employee Behavior on Fraud Prevention at PT Bank Rakyat Indonesia. *YUME: Journal of Management*, 4(3), 39–47.
- Sutoyo, S., Nugroho, M. F., & Windyastuti, W. (2023). E-Procurement Implementation, Internal Control, and Organizational Commitment to Fraud Prevention Procurement of Goods and Services in Device Organizations Area (DOA) City Yogyakarta. *Journal of Economics, Finance and Management Studies*, 6(5). <https://doi.org/10.47191/jefms/v6-i5-54>
- Tommie W, S., & Aaron J, S. (2010). *Fraud Auditing And Forensic Accounting*. John Wiley & Sons, Inc.
- Tuanakotta, T. M. (2019). *Risk-Based Internal Audit* (7th ed.). Salemba Empat.