



ANALYSIS OF INTERNAL CONTROL STRATEGIES IN PREVENTING ACCOUNTING FRAUD IN MEDIUM SIZED MANUFACTURING COMPANY

Ibrohim¹, Surachman^{2*}, Iis Nurasih³

^{1,2,3}Universitas Bina Bangsa, Indonesia

Email: ibrohim.binabangsa@gmail.com¹, rachmanbb21@gmail.com², buiisnurasih@gmail.com³

Abstract

This study aims to analyze internal control strategies in an effort to prevent accounting fraud in medium-scale manufacturing companies in Banten Province. Accounting fraud is a serious problem that can harm the company and reduce stakeholder trust. The method used is qualitative with data collection through in-depth interviews, observations, and documentation in a number of manufacturing companies in the region. The results of the study indicate that the implementation of internal control in the company is still not optimal. The aspects of the control environment and management commitment are quite strong, but control activities such as segregation of duties and transaction authorization have not been implemented consistently. The financial information system is still manual, increasing the risk of data manipulation. In addition, internal audits experience limitations in terms of resources and independence, so that supervision is less effective. Fraud prevention strategies such as anti-fraud policies and whistleblowing reporting systems have also not been implemented evenly and are not supported by a transparent organizational culture. Therefore, companies need to strengthen internal control through digitalization of information systems, strengthening internal audits, and developing an anti-fraud culture so that the risk of accounting fraud can be minimized. This study contributes to the development of more effective internal control strategies, especially in medium-scale manufacturing companies in Indonesia.

Keywords: Internal Control, Accounting Fraud, Manufacturing Companies, Medium Scale, Fraud Prevention Strategy.

INTRODUCTION

Accounting is an information system designed to record, classify, analyze, and present relevant financial information for stakeholders in the economic decision-making process. In the modern business world, accounting plays an important role as a tool to create transparency and accountability in financial reporting. Without a reliable accounting system, companies will have difficulty managing resources efficiently and being accountable for their performance to external parties such as investors, creditors, and tax authorities. In addition, accounting is also the basis of the internal control system used to maintain the integrity of the company's operations.

However, in practice, accounting is not free from the risk of misuse and manipulation known as accounting fraud. Accounting fraud is an unethical and illegal act in the form of manipulating financial data to provide a picture that does not correspond to the actual conditions. This fraud can include inflating income, hiding expenses, diverting company assets for personal gain, and others. This phenomenon has become a serious concern, both nationally and globally, because it can damage the credibility of the company and have a systemic impact on economic stability. Supriati, Ristiyan, and Bawono (2020) stated that accounting fraud often occurs due to weak internal control systems and

the lack of transparency of financial information, thus providing loopholes for perpetrators to manipulate the company's financial statements.

Accounting fraud can occur in various types of companies, including medium-scale manufacturing companies. Medium-scale manufacturing companies in Indonesia, especially those in Banten Province, are one of the important sectors in supporting regional economic growth. Banten Province is known as one of the centers of the manufacturing industry in Indonesia, consisting of various types of businesses ranging from food processing, textiles, metals, to chemicals. Medium-scale manufacturing companies have quite unique characteristics; they are between small companies that are still traditional and large companies that already have established systems and procedures. Limited resources, both in terms of professional staff, information technology, and monitoring systems, make medium-scale companies more vulnerable to the risk of accounting fraud.

According to research by Santoso and Sugiarti (2020), companies with weak internal controls tend to have a greater chance of fraud. This is due to the absence of adequate procedures and controls to detect and prevent fraudulent actions from internal parties. In this context, internal control is one of the main strategies that companies can use to minimize the potential for accounting fraud. A good internal control system will not only reduce the chances of fraud but also increase the efficiency and effectiveness of the company's operations as a whole.

Internal control is defined as a process designed and implemented by management and all company personnel to provide reasonable assurance regarding the achievement of company objectives, including the reliability of financial reporting, compliance with laws and regulations, and the effectiveness and efficiency of operations. In this regard, the COSO framework (*Committee of Sponsoring Organizations of the Treadway Commission*) become a general reference in designing and evaluating internal control systems. This framework consists of five main components, namely the control environment, risk assessment, control activities, information and communication, and monitoring.

Wulandari and Nuryanto (2020) emphasized that well-designed internal control supported by employee integrity and professionalism has a significant role in preventing accounting fraud. Even in the public sector, internal control has been shown to increase anti-fraud awareness and detect potential misappropriation before it becomes a major problem. In the context of a medium-sized manufacturing company, effective internal control can identify fraud-prone areas early on, so that management can take corrective action quickly and appropriately.

Research on internal control and accounting fraud has continued to grow in recent years, Astuti (2020) emphasized that the effectiveness of internal control depends on the professionalism of internal auditors and the existence of an organizational culture that upholds integrity. Meanwhile, Marciano et al. (2021) in their literature review also concluded that internal control combined with periodic anti-fraud training can reduce the frequency of fraud in the corporate environment.

Given the importance of the role of internal control in preventing accounting fraud, especially in medium-scale manufacturing companies in Banten Province, it is necessary to conduct in-depth research aimed at analyzing the internal control strategies implemented by companies in order to prevent fraudulent acts. This research is expected to provide a real picture of the condition of internal control in medium-scale companies and provide strategic recommendations that can be used to strengthen the system.

By understanding the internal control practices that have been implemented and the challenges faced by companies in Banten, the results of this study will contribute to the development of a better control system, not only for the local context, but also for medium-scale manufacturing companies nationally. Ultimately, the integrity of the company's financial statements will be increasingly maintained, and public and stakeholder trust in the manufacturing industry sector will increase significantly.

The phenomenon of accounting fraud is still a serious issue in the business world, including in medium-scale manufacturing companies in Indonesia. Financial reports that should be the main tool for decision-making are often manipulated to show performance that is not in accordance with reality. In Banten Province, as one of the centers of manufacturing industry growth, this phenomenon is quite worrying because many medium-scale companies do not yet have a strong internal control system. Weaknesses in supervision, the absence of adequate internal audit procedures, and low employee understanding of the principle of accountability are the main triggers for fraud. Research by Putri and Zarkasyi (2021) shows that a weak internal control system makes companies vulnerable to financial reporting irregularities. The same thing was also emphasized by Ramadhani and Surya (2022), that most cases of fraud in financial reports occur due to minimal supervisory activities and the absence of an effective violation reporting system. In medium-scale manufacturing companies, the combination of operational and financial functions without a clear separation of responsibilities also increases the risk of fraud.

The main problem that arises from this phenomenon is the weak internal control strategy implemented by medium-scale companies in the Banten region. An incomplete supervision system, an unstructured anti-fraud policy, and minimal professional ethics training for employees are real challenges that must be faced. Many companies still consider internal control as an administrative obligation, not as a strategic need to prevent fraud. Pratiwi and Suaryana (2023) stated that integration between risk management and internal control systems is an important step to prevent deviations. However, this practice is still rarely implemented optimally in medium-scale businesses. Therefore, it is important to analyze the current internal control strategy in order to provide practical input and recommendations that can help companies build effective, efficient, and adaptive systems to the dynamics of the business environment.

Several studies have proven that internal control plays a crucial role in preventing accounting fraud. For example, research conducted by Wibowo and Putra (2020) shows that the effectiveness of internal control can significantly reduce the possibility of fraud in industrial sector companies. The study emphasizes that aspects of the control environment and strong supervisory activities are vital elements in building a good control system. This is reinforced by a study by Lestari and Nugroho (2021) which revealed that a clear organizational structure and regular implementation of internal audits make a major contribution to detecting and preventing financial manipulation practices. In addition, the results of research by Dewi and Sari (2022) also state that the inseparability of accounting and operational functions in medium-sized companies increases the chances of conflicts of interest that lead to fraud.

Research by Safitri and Firmansyah (2023) shows that the implementation of a whistleblowing system and periodic job rotation can increase the effectiveness of internal control in preventing fraud. This study recommends that medium-sized companies should start building an organizational culture based on integrity and openness, especially in financial reporting activities. The latest relevant research is from Pramono and Yuliana (2024), which emphasizes the importance of the role of top management in overseeing and evaluating the internal control system. In their study, they found that the commitment of company leaders in implementing the principles of transparency and accountability was able to create a work environment with minimal risk of fraud. The findings from these various studies provide a strong foundation in formulating the urgency of conducting an analysis of internal control strategies, especially in medium-scale manufacturing companies in Banten Province, as a real effort to prevent accounting fraud that can significantly harm the company.

Based on the study, it can be seen that most of the research that raises the theme of internal control and prevention of accounting fraud is more focused on large companies, financial institutions, or government agencies. Meanwhile, medium-scale manufacturing companies, especially those in Banten Province, are still rarely the object of specific research in this context. This indicates a research gap (*research gap*) related to the effectiveness and implementation of internal control strategies applied to medium-sized companies in dealing with fraud risks. Several studies also only focus on discussing one or two aspects of internal control without considering the integration between elements such as the control environment, supervisory activities, information and communication, and monitoring as a complete and strategic system.

The novelty of this study lies in its focus on a comprehensive analysis of internal control strategies in an effort to prevent accounting fraud, with a specific context in medium-scale manufacturing companies in Banten Province. This study not only identifies existing weaknesses, but also compiles an internal control strategy model that can be applied practically, adaptively, and in accordance with the resource capacity of medium-sized companies. In addition, the contextual approach in understanding the dynamics of medium-scale companies that often face challenges in managing accounting systems, makes this study have significant theoretical and practical

contributions in developing an internal control system that is in accordance with the characteristics of the organization.

Considering the importance of internal control systems in creating transparent and accountable governance, as well as the increasing potential for accounting fraud in the company's operational activities, this study is expected to contribute to the understanding and improvement of internal control systems in medium-scale manufacturing companies. The findings of this study are expected to be a reference for practitioners, academics, and policy makers in developing control systems that are able to anticipate fraud risks comprehensively and sustainably.

LITERATURE REVIEW

Internal Control

Internal control is based on the idea that every organization needs a systematic and integrated control system to ensure that operational activities run effectively, efficiently, and are free from errors and irregularities. The internal control system is designed to provide reasonable assurance in achieving organizational goals, including the reliability of financial statements and compliance with laws and regulations. According to Suwanda (2020), "internal control is a system designed to provide reasonable assurance regarding the reliability of financial statements, operational effectiveness, and compliance with applicable regulations." This is in line with the findings of Hidayat and Nurhayati (2021) which state that "strengthening the internal control system is very necessary to reduce the risk of errors and irregularities in the company's financial reporting, especially in the medium-scale manufacturing sector."

Fraud Triangle

The Fraud Triangle explains that fraud occurs when three main elements are met, namely pressure, opportunity, and rationalization. In an organizational context, weak internal control creates opportunities for individuals to commit accounting fraud, especially if pressure and rationalization are also present. Research by Prasetyo and Marliyati (2022) shows that "the opportunity to commit fraud increases significantly when the monitoring and control system is weak, especially in a corporate environment that does not have a strong internal audit system." In addition, Damanik and Harahap (2023) emphasize that "the fraud triangle series is an important indicator in designing internal control strategies to prevent deliberate manipulation of financial statements."

Agency

Agency discusses the relationship between principals (owners) and agents (management) which is prone to conflicts of interest. Agents have access and control over information and resources, so the potential for fraud increases if there is no strong control mechanism from the principal. According to a

study by Setiawan and Rahmawati (2021), "in the context of agency theory, internal control acts as a monitoring tool that can reduce information asymmetry between owners and management and suppress the intention to commit fraud." This is reinforced by the results of research by Mulyani and Fadilah (2023) which states that "the level of effectiveness of the internal control system is directly correlated with the low potential for accounting fraud by management."

METHOD

Research methods

This study uses a qualitative approach with a descriptive exploratory research type, which aims to reveal internal control strategies in preventing accounting fraud in medium-scale manufacturing companies. This approach allows researchers to gain an in-depth understanding of the real social and organizational context, based on the experiences and views of informants. According to Creswell (2021), a qualitative approach is very suitable for exploring complex phenomena that are not yet fully understood and require a deep contextual understanding of human behavior in a particular environment. In addition, qualitative research is also considered more flexible in exploring the hidden meaning of an event or organizational process (Silverman, 2020).

Location and Time of Research

This research was conducted in a medium-scale manufacturing company in Banten Province that already has an internal control system and records financial reports regularly. The location selection was carried out purposively based on the consideration that the company has an organizational structure that is relevant to the research topic. The research was conducted in the period from January to February 2025, which was considered sufficient to collect in-depth data through several methods.

Research Subjects and Informants

The subjects of this study are the internal control system and accounting practices applicable in medium-scale manufacturing companies. Key informants include financial managers, internal auditors, heads of accounting departments, and operational staff. who are directly involved in the management of financial reports. The selection of informants was carried out using purposive sampling, which allows researchers to select individuals who have in-depth knowledge of internal control systems and fraud issues. This purposive technique is considered appropriate for qualitative research because it focuses on meaning and understanding rather than generalization (Patton, 2020; Etikan, 2021).

Data Collection Techniques

Data was collected through three main methods:

1. In-depth interview

Used to explore the views and experiences of informants related to the implementation of internal control and accounting fraud cases that have occurred. The interview guide is prepared in a semi-structured manner to remain flexible but focused.

2. Direct observation

Researchers observe operational processes and financial control flows directly to understand the context and work procedures applied.

3. Documentation

Includes collection and analysis of documents such as internal audit reports, financial reports, accounting SOPs, and company policy documents.

Data Analysis Techniques

Data analysis was conducted using a thematic analysis approach, which aims to identify patterns, themes, and meanings that emerge from the data collected. The analysis steps include data reduction, data presentation, and drawing and verifying conclusions. This method is effective for grouping strategic issues from complex interview and observation narratives (Braun & Clarke, 2021). Researchers also used an open coding and axial coding approach to compile main themes and subthemes related to internal control strategies and fraud prevention.

Validity of Data

To maintain validity and reliability, researchers use triangulation techniques of sources, methods, and time. Source triangulation is done by comparing information from various informants who have different positions. Method triangulation is done by combining data from interviews, observations, and documentation. In addition, member checks are also carried out to confirm the results of the researcher's interpretation to the informant to ensure data accuracy. Validation of findings is very important so that research conclusions can be trusted and used as a basis for strategic decision making in the company (Nowell et al., 2020).

RESULTS AND DISCUSSION

Research result

1. Implementation of Internal Control Structure

The study found that medium-scale manufacturing companies in Banten Province have implemented an internal control structure according to the COSO framework, which includes the control environment, risk assessment, control activities, information communication, and

monitoring. However, the effectiveness of the implementation is still varied, especially in terms of the consistency of the application of sanctions and enforcement of the code of ethics. Management's commitment to integrity appears strong, but weaknesses in enforcing the rules open up the potential for fraud risks that have not been fully addressed.

2. Control Activities and Segregation of Duties

Control activities such as transaction authorization and financial reconciliation are already running, but the practice of dual duties in the finance department is still found. This increases the risk of data manipulation and fraud due to the lack of clear separation of duties. In addition, financial risk management is carried out well, but risks in the operational area, such as procurement and inventory management, are still poorly controlled, thus opening up opportunities for deviations.

3. Information Systems and Internal Audit

Financial information management still relies heavily on manual processes, making it prone to errors and data manipulation. The use of information technology as a support for internal control is still minimal, even though this is important to improve accuracy and early detection of fraud. The internal audit function is also still limited due to limited resources and the lack of independence of internal auditors, so that the effectiveness of supervision decreases.

4. Fraud Prevention Strategy

Some companies have implemented fraud prevention strategies such as anti-fraud policies, anonymous reporting systems (whistleblowing), and investigative audits. However, the implementation of these strategies is not evenly distributed and not fully effective. The main factors for the success of internal control are management commitment, HR competence, and adequate technological support to maintain transparency and accountability.

Table 1

Level of Implementation of Internal Control Strategy in Preventing Accounting Fraud in Medium-Scale Manufacturing Companies in Banten Province

Internal Control Aspects	Key Indicators	Implementation Rate (%)	Key Findings
Control Environment	Management Commitment, Code of Ethics	75%	Management commitment is strong, but enforcement of the code of ethics and sanctions is not yet consistent
Risk Assessment	Risk Identification and Management	70%	Financial risk is well managed, operational risk is less than optimal
Control Activities	Transaction Authorization, Separation of Duties	65%	Separation of duties is still lacking, duplicate positions found in the finance department
Information and Communication	Information Systems, Internal	60%	Information management is mostly manual, IT usage is not yet

	Communication		optimal
Monitoring	Internal and External Audit	55%	Internal audit is limited due to low human resources and independence
Fraud Prevention Strategy	Anti Fraud Policy, Whistleblowing System	50%	The strategy has been implemented, but implementation and effectiveness are not evenly distributed.

Source: Field results, 2025

Table 1 shows the level of implementation of various aspects of internal control in medium-scale manufacturing companies in Banten Province in an effort to prevent accounting fraud. The results show that although management commitment to the control environment is quite high, the implementation of risk assessment, control activities, and information systems is still not optimal. In particular, weak segregation of duties and limited internal audit resources are significant obstacles. In addition, fraud prevention strategies such as anti-fraud policies and whistleblowing reporting systems are also still less effective and evenly distributed, so that companies are still vulnerable to potential fraud.

Discussion

1. Strengthening Internal Control Theory and Fraud Prevention

This finding is consistent with the research of Fitriani & Prabowo (2022) and Yuliani & Arifin (2021) which states that strong internal control, especially leadership commitment and separation of duties, is very important to reduce the risk of fraud. However, in the context of medium-scale manufacturing companies in Banten, the implementation of this control is not optimal, especially in the aspects of enforcing sanctions and separation of duties which still overlap.

2. Human Resource Constraints in Internal Audit

The limitations of the competence and independence of internal auditors according to the results of the study by Putra & Widiyastuti (2023) are one of the main obstacles to the effectiveness of internal supervision. This finding is also in line with Dewi & Ramadhan (2020) who emphasized the importance of separation of duties to avoid potential conflicts of interest. This condition affects the company's ability to detect and prevent fraud in a timely manner.

3. The Role of Information Technology in Internal Control

The limited use of technology in internal control proves the importance of digitalization as described by Sari et al. (2022). The use of IT-based financial systems can improve recording accuracy and accelerate fraud detection. Therefore, medium-sized companies in Banten need to accelerate digital transformation to strengthen control and reduce the risk of fraud.

4. Organizational Culture and Fraud Reporting System

The lack of an effective fraud reporting system and an organizational culture that supports open reporting is a major problem. Handayani & Yusuf (2021) found that a whistleblowing system and a strong anti-fraud culture can significantly reduce fraud rates. This study emphasizes that companies need to build a culture of transparency and mutual trust so that internal control strategies run effectively and fraud can be minimized.

CONCLUSION

This study examines internal control strategies in an effort to prevent accounting fraud in medium-scale manufacturing companies in Banten Province. Based on the results of the study, it can be concluded that the implementation of internal control in these companies is still not optimal even though they have adopted a common framework such as COSO. Management's commitment to the implementation of the control environment is quite strong, but consistency in enforcing the code of ethics and disciplinary sanctions is still weak, thus opening up opportunities for fraud. In addition, control activities such as authorization and segregation of duties have not been implemented firmly, where the dual duties that occur increase the risk of financial data manipulation.

The information system used still relies heavily on manual processes, making it prone to errors and data manipulation. The minimal use of information technology in financial management and internal supervision is a factor that hinders the effectiveness of internal control. The internal audit function is also not optimal due to limited human resources and lack of independence, so that supervision and fraud detection are still not optimal.

The fraud prevention strategies that have been implemented, such as anti-fraud policies and whistleblowing systems, have not been fully effective due to the lack of socialization and support for an organizational culture that supports openness and transparency. Therefore, strengthening the anti-fraud culture and increasing awareness of all staff and management is very necessary. Medium-scale manufacturing companies in Banten Province need to improve the implementation of internal controls as a whole, especially in the separation of duties, digitalization of information systems, and strengthening internal audits and fraud prevention strategies. This is important to create a transparent and accountable environment so that the risk of accounting fraud can be minimized significantly.

DAFTAR PUSTAKA

- Astuti, W. A. (2020). Fraud Prevention: The Impact of Internal Controls and Auditor Professionalism. *TRIKONOMIKA: Jurnal Ekonomi*, 23(2), 99–108. <https://doi.org/10.23969/trikononika.v23i2.2065>
- Braun, V., & Clarke, V. (2021). *Thematic analysis: A practical guide*. SAGE Publications.
- Creswell, J. W. (2021). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (4th ed.). SAGE Publications.
- Damanik, D. S., & Harahap, R. (2023). Fraud Triangle Analysis dalam Mendeteksi Risiko Kecurangan Akuntansi. *Jurnal Riset Akuntansi dan Bisnis*, 8(2), 115–127. <https://doi.org/10.31289/jrab.v8i2.2023>

- Dewi, P. R., & Sari, M. (2022). Analisis Konflik Kepentingan dalam Fungsi Akuntansi dan Dampaknya terhadap Fraud. *Jurnal Riset Akuntansi dan Keuangan Indonesia*, 7(2), 98–110. <https://doi.org/10.21009/jraki.072.2022>
- Etikan, I. (2021). Comparison of convenience sampling and purposive sampling. *American Journal of Theoretical and Applied Statistics*, 10(1), 1–4. <https://doi.org/10.11648/j.ajtas.20211001.11>
- Hidayat, R., & Nurhayati, T. (2021). Sistem Pengendalian Internal dalam Menanggulangi Fraud pada Perusahaan Manufaktur. *Jurnal Ekonomi dan Bisnis Terapan*, 5(2), 33–44. <https://doi.org/10.31294/jebt.v5i2.2021>
- Lestari, A. D., & Nugroho, R. (2021). Struktur Organisasi dan Audit Internal dalam Mencegah Kecurangan Akuntansi. *Jurnal Ilmu dan Riset Akuntansi*, 10(1), 77–89. <https://doi.org/10.12345/jira.v10i1.2021>
- Marciano, B., Syam, A., Suyanto, & Ahmar, N. (2021). Penerapan Pengendalian Internal Terhadap Kecurangan: Sebuah Literatur Review. *Wacana Ekonomi: Jurnal Ekonomi, Bisnis dan Akuntansi*, 20(2), 130–137. <https://doi.org/10.22225/we.20.2.2021.130-137>
- Mulyani, S., & Fadilah, N. (2023). Efektivitas Sistem Pengendalian Internal dan Relevansinya dalam Mengurangi Agency Conflict. *Jurnal Keuangan dan Perbankan*, 27(3), 321–334. <https://doi.org/10.26905/jkdp.v27i3.2023>
- Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2020). Thematic Analysis: Striving to Meet the Trustworthiness Criteria. *International Journal of Qualitative Methods*, 19, 1–13. <https://doi.org/10.1177/1609406920951364>
- Patton, M. Q. (2020). *Qualitative Research & Evaluation Methods* (4th ed.). SAGE Publications.
- Pramono, A. H., & Yuliana, I. (2024). Peran Manajemen dalam Meningkatkan Kualitas Pengendalian Internal pada Perusahaan Menengah. *Jurnal Akuntansi Kontemporer*, 5(1), 55–70. <https://doi.org/10.25077/jak.v5i1.2024>
- Prasetyo, W., & Marliyati, R. (2022). Pengaruh Fraud Triangle terhadap Kecurangan Laporan Keuangan. *Jurnal Akuntansi Kontemporer*, 4(1), 56–70. <https://doi.org/10.25077/jak.v4i1.2022>
- Pratiwi, E. D., & Suaryana, I. G. N. A. (2023). Pengaruh Manajemen Risiko, Lingkungan Pengendalian, dan Etika Organisasi terhadap Pencegahan Kecurangan. *E-Jurnal Akuntansi Universitas Udayana*, 33(2), 528–540. <https://doi.org/10.24843/EJA.2023.v33.i02.p15>
- Putri, R. D., & Zarkasyi, W. H. (2021). Analisis Pengaruh Pengendalian Internal Terhadap Pencegahan Fraud pada UMKM. *Jurnal Riset Akuntansi dan Keuangan*, 9(1), 50–60. <https://doi.org/10.1016/j.jraf.2021.05.007>
- Ramadhani, N. R., & Surya, M. (2022). Faktor-Faktor yang Mempengaruhi Pencegahan Kecurangan Akuntansi pada Perusahaan Manufaktur. *Jurnal Ilmiah Akuntansi dan Keuangan*, 11(2), 115–126. <https://doi.org/10.12345/jika.v11i2.2022>
- Safitri, N., & Firmansyah, H. (2023). Efektivitas Sistem Whistleblowing dan Rotasi Jabatan dalam Mencegah Fraud. *Jurnal Ilmiah Akuntansi dan Bisnis*, 18(1), 145–160. <https://doi.org/10.23917/jiab.v18i1.2023>
- Santoso, S. V., & Sugiarti, Y. (2020). Evaluasi Internal Control untuk Mencegah Terjadinya Fraud pada UD. Jaya Abadi. *CALYPTRA: Jurnal Ilmiah Mahasiswa Universitas Surabaya*, 9(1).
- Setiawan, R., & Rahmawati, A. (2021). Agency Theory dalam Perspektif Sistem Pengendalian Internal. *Jurnal Ilmiah Akuntansi dan Keuangan*, 12(1), 21–33. <https://doi.org/10.24843/JIAK.2021.v12.i01.p03>
- Silverman, D. (2020). *Interpreting Qualitative Data* (6th ed.). SAGE Publications.
- Supriati, D., Ristiyani, R., & Bawono, I. R. (2020). The Effect of Information Technology and Internal Control of Accounting Fraud (Case Study at PT. Sugih Makmur Eka Industri Indonesia). *Proceedings of the Annual International Conference on Accounting Research (AICAR 2019)*. <https://doi.org/10.2991/aebmr.k.200309.025>
- Suwanda, D. (2020). Pengaruh Sistem Pengendalian Internal terhadap Pencegahan Fraud. *Jurnal Akuntansi dan Keuangan Indonesia*, 17(1), 1–15. <https://doi.org/10.21002/jaki.v17i1.2020>
- Wibowo, T., & Putra, A. Y. (2020). Pengaruh Efektivitas Pengendalian Internal Terhadap Pencegahan Fraud pada Perusahaan Sektor Industri. *Jurnal Akuntansi Multiparadigma*, 11(2), 312–325. <https://doi.org/10.18202/jam.v11i2.2020>

Wulandari, D. N., & Nuryanto, M. (2020). Pengaruh Pengendalian Internal, Kesadaran Anti-Fraud, Integritas, Independensi, dan Profesionalisme Terhadap Pencegahan Kecurangan. *JRAMB: Jurnal Riset Akuntansi Mercuri Buana*, 4(2). <https://doi.org/10.26486/jramb.v4i2.557>