

Can Information Technology and Good Corporate Governance Be Used by Internal Control For Fraud Prevention?



Meiryani, Nur Adila Fitriani, Md. Mamun Habib

Abstract: *The purpose of this research was to know the effect of using information technology (IT) in fraud prevention, the effect of good corporate governance (GCG) in fraud prevention, the effect of the moderators of internal control tools on the relationship between the use of information technology with fraud prevention, and the effect of the moderators of internal control tools on the relationship between good corporate governance and fraud prevention. The object of the research is construction companies in Tangerang, with 37 respondents as the sample using purposive non random sampling. Primary data by distributing questionnaires. The results of this research indicate: 1) The use of information technology has a significant effect in fraud prevention; 2) Good corporate governance has an effect; 3) The internal control tool moderates between the use of information technology and fraud prevention; and 4) The internal control tool moderates between good corporate governance and prevention fraud.*

Keywords : *Information Technology, Good Corporate Governance, Internal Control, Fraud.*

I. INTRODUCTION

Fraud is one thing that is phenomenal, both in developing countries and in developed countries. Fraud is cheating which implies an irregularity and illegal act, which is done intentionally for a specific purpose, for example deceiving or giving a misleading picture to other parties, committed by people, both from within and from outside the organization (Karyono (2013: 4). The cause of fraud is known as the fraud triangle. Fraud triangle was first created by Donald R. Cressey (1953), introduced in professional literature in SAS No. 99. Factors that support a person to commit fraud, namely: the presence of pressure (encouragement), opportunity (opportunity), and rationalization (rationalization). As in the case of PT Coca Cola Indonesia (CCI), tax evasion is done, by circumventing taxes, resulting in underpayment of tax payments. This case

occurred for the fiscal years 2002, 2003, 2004, and 2006. Search results from the Directorate General of Tax (DGT), the Ministry of Finance found, there was a cost overruns. A large cost burden causes taxable income (PKP) to decrease, so that the tax payment is reduced.

According to Febri Hendri, as the Coordinator of the Indonesia Corruption Watch Investigation Division, explained that corruption in the procurement of goods and services begins with planning and budgeting. There are 8 documents that can be used as a reference for investigating criminal actions in a project, namely: the terms of reference (KAK), provisional price estimates (HPS), standard bidding documents (SBD), bidders' bidding letters, working group work unit documents procurement services, minutes of the determination of tender winners, and work contracts with auction winners. According to Fauzi Ichsan, as the Chief Executive of LPS, explained that many banks, especially BPRs, had problems, so liquidation was carried out. The number of rural banks in Indonesia reached 1,800 banks. Most BPR closure cases are caused by fraud, the figure is 99 percent.

Another statement by Didik Sugiarto, as Deputy Director of the General Criminal Investigation of the Jakarta Metropolitan Police AKBP, explained that hundreds of Foreign Citizens (WNA) had an online fraud or online fraud had acted before in China, then they operated in Indonesia. Beginning in 2017, online fraud received far greater losses from victims when operating in China than in Indonesia. Azalea Aina, as the Program Director of MMA Asia Pacific, explained that Indonesia's position was only inferior to India which was the country with the largest number of ad fraud in the world. Data Traffic Guard, a company that researches ad fraud, which is used by the Mobile Marketing Association (MMA), Indonesia is in the number two position in digital advertising fraud (mobile advertising ad fraud) in the world.

Karyono (2013), explained that fraud prevention, namely by describing means of control. The means of control are to create policies, procedures, organizations, control techniques, and employee participation. One effort to prevent fraud that can be done by companies in protecting themselves from data theft is to use anti-virus and update it regularly, and by developing special security systems and applications. Febritesna Nuraini (2015), states that the main prevention of fraud is to establish an internal control system in every organizational activity. Internal control in order to effectively prevent fraud, which must be reliable in the design of control structures and sound practices in their implementation.

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Achieving maximum effectiveness and efficiency of the company to achieve company goals, it requires internal control. The company uses internal controls to prevent system misuse and to help the company's operations to be well directed. Internal controls must provide risk assessments, both from within and outside the company. The risk assessment includes the process of identifying and analyzing relevant risks and can hamper the achievement of overall objectives.

Many risks may occur, if the company's internal control is less considered by management. These risks include fraud that can be done by anyone in a company that harms the company or even the company will experience bankruptcy, dissemination of important information about the company to parties outside the company's responsibility, compromised company data security, and cases of manipulation of financial statements. Based on the results of previous studies by Rusman Soleman (2013), states that internal control has a positive effect on fraud prevention, internal control has a positive effect on good corporate governance, and good corporate governance has a positive effect on fraud prevention. According to Yulita Zanaria (2017), states that dividend policy, information technology, accounting reporting have a significant effect on fraud detection. Other results indicate that fraud detection has a significant effect on investor reaction. Based on the above background, researchers are interested in conducting research under the title "Use of Information Technology and Good Corporate Governance as Internal Control Tools in Fraud Prevention".

II. THEORETICAL FRAMEWORK

Information technology is technology in the form (hardware, software, people) that is used to obtain, transmit, process, interpret, store, organize, and use data meaningfully to obtain quality information. Good corporate governance is defined as any effort to find the best way to run a company. The intended method must contain policies and regulations that can be used to control management. Internal control is a procedure carried out by the board of directors, management, and other personnel in an entity that is designed to provide adequate confidence regarding the reliability of financial reporting, compliance with applicable laws and regulations, effectiveness and efficiency of operations, and to safeguard company assets. Fraud is an unlawful act that is done intentionally to achieve certain goals, both carried out individually or in groups, from within and outside the agency to gain profits and harm other parties.

Tulus Suryanto (2016), the results of the study explained that the application of information technology that helps a company's IT activities in producing accurate information impacts greatly helps prevent fraud in corporate organizations. Sawsan Saadi, Halbouni Nada Obeid, Abeer Garbou (2016), the results of the study explained that fraud prevention and detection techniques, the results showed respondents had positive perceptions about the role of IT and traditional techniques in preventing and detecting fraud. Hersi, Islahuddin, Nadir S. (2015), the results of the study explained that the integrity of the apparatus, apparatus competence, and the use of information technology influence the effectiveness of fraud prevention systems in the Banda Aceh City Government. Based on the opinion above, the

following research hypothesis can be formulated: H1: The use of information technology has an effect on fraud prevention.

Rusman Soleman (2013), the results of the study explained that the coefficient had a positive effect on good corporate governance on fraud prevention with H_0 being rejected and there was a positive direct effect on good corporate governance on fraud prevention in the Regional Government of North Maluku Province. Sawsan Saadi, Halbouni Nada Obeid, Abeer Garbou (2016), the results of the study explained that financial accountants and internal and external auditors argued that corporate governance through the audit committee played an important role in preventing and detecting fraud in the UAE. Sitti Fitratul Jannah (2016), the results of the study explained that the application of the principles of good corporate governance had a positive effect on the prevention of BPR fraud in Surabaya. Nina K., Abdul R., Mursalam S., (2014), the results of the study explained that the application of good corporate governance has a significant influence on efforts to anticipate fraud.

Based on the above opinion, the following research hypothesis can be formulated: H2: Good corporate governance has an effect on fraud prevention.

Claudia W.M.K (2014), the results of the study explained that accounting fraud can be anticipated by the existence of good internal control. Internal control is a way to direct, supervise, and measure the resources of an organization. It plays an important role in preventing and detecting fraud and protecting organizational and tangible resources. Internal control can be improved with adequate information technology. Information technology has risks to security and data loss, so companies must implement special IT controls, such as: regulation of IT functions, system development and physical and online security. Based on the opinion above, the following research hypotheses can be formulated:

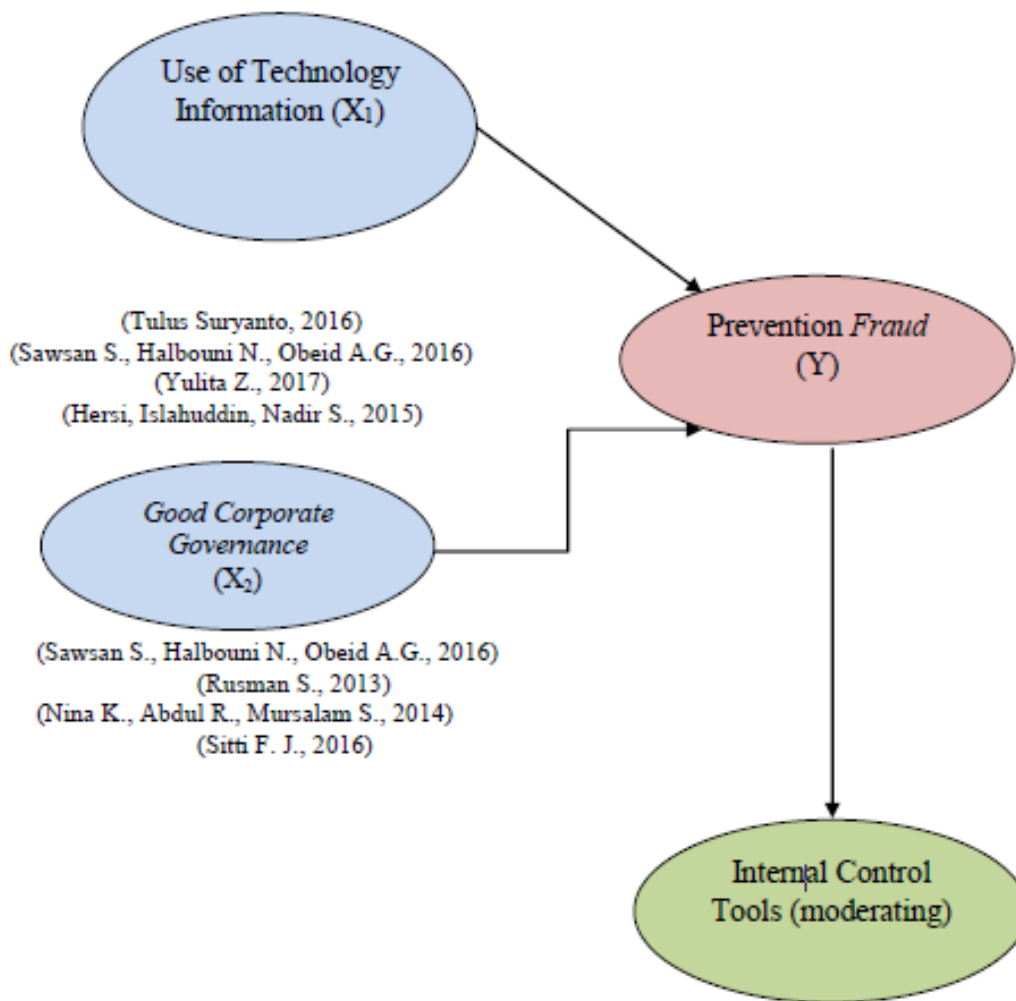
H3: Internal control tools have a moderating relationship between the use of information technology and fraud prevention.

Fitriatil Husna (2013) the results of the study explained that the implementation of the internal cash control system and the implementation of good corporate governance simultaneously affect fraud. The implementation of the cash internal control system has a significant negative effect on fraud. The implementation of good corporate governance has a significant negative effect on fraud.

Based on the description above, the research hypothesis can be formulated as follows:

H4: Internal control tools have a moderating relationship between good corporate governance and fraud prevention.

Based on the theoretical basis, as well as previous research, the framework of thought is depicted in Figure 2.3. Figure 2.3 explains the relationship between independent, dependent, and moderating variables.



Gambar 2.3 Theoretical Framework

III. RESEARCH METHODOLOGY

This research uses descriptive research method, because in its implementation include: analysis and interpretation of data about the meaning and the data obtained. The data source used in this study is primary data. Primary data in this study, in the form of questionnaires or questionnaires. The instrument used to measure the variables of this study was using a 5-point Likert scale. The population in this study are companies engaged in construction. The sample in this study were employees of companies engaged in construction, and in their work using information technology, and especially the finance department. The technique used in this research is purposive sampling technique. In this study, researchers used a purposive sampling technique. How to take samples, namely by giving questionnaires through Google docs to companies that use information technology in construction companies. Uma Sekaran (1992: 252), the sample size should be between 30 and 500 elements. Where in this study, at least 30 respondents had to answer.

IV. RESULT AND DISCUSSION

Description of Research Object

The object of this research is a construction company in Tangerang.

In this study, population withdrawal and the sample used was purposive sampling technique, which is one of the non random sampling techniques. From the distribution of questionnaires that have been distributed to employees of construction companies, it can be seen the results of the questionnaires that have been completed in full according to the criteria of 37 respondents from 2 companies

Table 4.1 Sample Selection Procedure

No.	Information	Total
1.	Respondents aged <40 years	40
2.	Respondents answered in full	40
3.	Invalid data	3
Total		37 responden

Descriptive Statistics of Respondents

The questionnaire in this study consisted of two parts, namely: the characteristic part of the respondent's identity and a list of statements that could represent the variables to be tested. In the characteristics of the respondent's identity, there are a number of questions that need to be filled in regarding the respondent's personal data, such as: age of the respondent and length of work.

The characteristics of respondents in detail will be presented in table 4.2, as follows:

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Table 4.2 Characteristics of Respondents

Information	Criteria	Frequency	Percentage
Age	<40 year	39 respondent	97.5%
	>40 year	1 respondent	2.5%
Length of work	>2 year	30 respondent	75%
	<2 year	10 respondent	25%

Based on table 4.2 above respondent characteristics, it can be concluded that:

- 1) In the age criteria there are 39 respondents who have age <40 years with a percentage of 97.5%, while 1 respondent has an age > 40 years with a percentage of 2.5%.
- 2) In the criteria of length of work there were 30 respondents who worked > 2 years with a percentage of 75%, while 10 respondents had long worked <2 years with a percentage of 25%.

Variable Descriptive Statistics

Descriptive statistics of the variables display a description of the research data in the form of minimum, maximum, mean values, and standard deviations of each variable presented in table 4.3 below:

Table 4.3 Total Descriptive Statistics

	N	Mini mum	Maxi mum	Mean	Std. Deviation
Penggunaan Teknologi Informasi Good	37	15	25	20.57	2.398
Corporate Governance Alat Pengendalian Internal Pencegahan Fraud Valid N (listwise)	37	15	25	20.41	3.023
	37	17	25	20.32	2.015
	37	20	35	28.57	3.508

Source: SPSS Data Processing Results 22

The descriptive statistical test results contained in table 4.3 using the total of each variable indicate that:

1. Of the 5 statements on the first independent variable, namely the use of information technology with 37 N respondents having the lowest total value of 15 with the highest value of 25 for construction companies, the average (mean) use of information technology against fraud prevention is 20.57, and the standard deviation of 2,398 which means that the maximum increase in the average variable in the use of information technology is +2,398, while the maximum decrease of the average variable in the use of information technology is -2,398.
2. Of the 5 statements on the second independent variable, namely good corporate governance with 37 N respondents having the lowest total value of 15 with the highest value of 25 for construction companies, the mean (good) good corporate governance against fraud prevention is 20.41, and a standard deviation of 3,023 which means that the maximum increase in the average average of good corporate governance is +3,023, while the maximum

decrease of the average good corporate governance variable is -3,023.

3. Of the 5 statements on the moderating variable, namely the internal control device with 37 N respondents having the lowest total value of 17 with the highest value of 25 for construction companies, the mean (mean) of internal control tools against fraud prevention is 20.32, and standard deviation of 2,015 which means that the magnitude of the increase in the average maximum of the internal control tool variable is +2.015, while the maximum reduction of the average internal control tool variable is -2.015.
4. Of the 7 statements on the dependent variable, namely fraud prevention with a total N of 37 respondents having the lowest total value of 20 with the highest value of 35 for construction companies, the average (mean) fraud prevention of 28.57, and a standard deviation of 3,508 which means that the maximum increase in the average average of fraud prevention variables is +3.508, while the maximum reduction of the average fraud prevention variable is -3.508.

Test Research Instruments

This research uses primary data. Data collected by questionnaire technique.

Validity test

Validity test is used to measure the validity of a questionnaire. A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something measured by the questionnaire (Uma Sekaran, 2003).

The results of validity testing are done with the Product Moment correlation technique presented in table 4.4 below:

Table 4.4 Validity Test Results

Variable	No. Statement	R _{Hitung}	R _{Table}	Information
The Use of Information Technology (X ₁)	1	0.576	0.4182	Valid
	2	0.565		
	3	0.732		
	4	0.682		
	5	0.515		
Good Corporate Governance (X ₂)	6	0.756	0.4182	Valid
	7	0.706		
	8	0.581		
	9	0.845		
	10	0.685		
Internal Control Tools (Moderating)	11	0.712	0.4182	Valid
	12	0.487		
	13	0.576		
	14	0.550		
	15	0.610		
Fraud Prevention (Y)	16	0.625	0.4182	Valid
	17	0.733		
	18	0.824		
	19	0.619		
	20	0.725		
	21	0.649		
	22	0.593		

Based on table 4.4 of the validity test results above, it is known that 22 statements used in the research instrument have R_{table} 0.4182. While R_{hitung} ranged from 0.487 to 0.845. This can be interpreted that each item of the statement is valid.



Reliability Test

Reliability test is a term used to indicate the extent to which measurement results are relatively consistent when measuring twice or more. Data reliability in this study was tested using Inter-Item Consistency Reliability which saw Cronbach's coefficient alpha as a coefficient of reliability. An instrument is considered reliable if it has an alpha coefficient (α) of 0.6 or more.

The basis of decision making according to Uma Sekaran (2003: 307) for a reliable instrument is:

- 1) If the alpha coefficient (α) test is greater than (\geq) 0.6, then the statement in the questionnaire is worth using (reliable).
- 2) If the alpha coefficient (α) is less than ($<$) 0.6, then the statements in the questionnaire are not reliable.

The results of the reliability testing carried out with Cronbach's Coefficient Alpha are presented in table 4.5 below:

Table 4.5 Reliability Test Results

Variable	Items	Cronbach's Coefficient Alpha	Information
Use of Information Technology	5	0.832	Reliable
Good Corporate Governance	5	0.830	Reliable
Internal Control Tools	5	0.850	Reliable
Fraud Prevention	7	0.869	Reliable

Based on table 4.5, the Cronbach's Alpha coefficient for each variable, that is, meets the reliability criteria (greater than 0.6). Thus, the respondents' answers to the statements used for each of these variables are consistent and reliable.

Classic assumption test

Before testing multiple linear regression analysis of research hypotheses, first classical assumption testing is carried out, namely: normality test, multicollinearity test, autocorrelation test and heteroscedasticity test.

Normality test

To test the normality of data in this study Kolmogorov-Smirnov was used. To accept or reject the hypothesis, namely by comparing the p-value with a significance level of 0.05. If p-value > 0.05, then the data is normally distributed.

The results of the normality test carried out by Kolmogorov-Smirnov are presented in table 4.6 below:

Table 4.6 Normality Test Results before the outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		37
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.26670088
Most Extreme Differences	Absolute	.158
	Positive	.086
	Negative	-.158
Test Statistic		.158
Asymp. Sig. (2-tailed)		.020 ^c

Source: SPSS Data Processing Results 22

Based on table 4.6 results of the normality test with Kolmogorov-Smirnov, it can be seen that the p-value

(Asymptotic Significance) of unstandardized residuals is 0.02. Where the p-value (Asymptotic Significance) < p-value significance level (0.02 < 0.05), so it can be said that the data distribution is not normal. Therefore, the data must be re-tested using an outlier test by removing data that has extreme high, as many as 5 respondents. After the outlier test, the number of respondents became 32 respondents.

Table 4.7 Normality Test Results after the outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		32
Normal Parameters ^{a,b}	Mean	.1573012
	Std. Deviation	2.08518952
Most Extreme Differences	Absolute	.117
	Positive	.091
	Negative	-.117
Test Statistic		.117
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: SPSS Data Processing Results 22

After the outlier test, the total p-value (Asymptotic Significance) of unstandardized residuals is 0.200. it can be said that is greater than p-value of significance level of 0.05 (0.200 > 0.05), so that overall the data is stated to have a normal distribution or normal data distribution.

Multicollinearity Test

Multicollinearity test results can be seen from the amount of Tolerance Value and Variance Inflation Factor (VIF). The limit of tolerance is ≤ 0.1 and VIF value ≥ 10 (Imam Ghozali, 2013: 106)

The results of multicollinearity testing conducted by looking at the amount of Tolerance Value and Variance Inflation Factor (VIF) are presented in table 4.8 below:

Table 4.8 Multicollinearity Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	1.042	5.580			
	Use of Information Technology	-.160	.290	-.114	.392	2.549
	Good Corporate Governance	.551	.196	.501	.531	1.883
	Internal Control Tools	.977	.367	.451	.586	1.706

Source: SPSS Data Processing Results 22

Based on table 4.8 multicollinearity test results by looking at the amount of Tolerance Value and Variance Inflation Factor (VIF), it can be seen that:

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1. Tolerance Value:

a. $0.392 > 0.1$, there are no symptoms of multicollinearity in the regression model.

b. $0.531 > 0.1$, there were no symptoms of multicollinearity in the regression model.

c. $0.586 > 0.1$, there were no symptoms of multicollinearity in the regression model.

2. Variance Inflation Factor (VIF):

a. $2,549 < 10$, there were no symptoms of multicollinearity in the regression model.

b. $1.883 < 10$, there were no symptoms of multicollinearity in the regression model

c. $1.706 < 10$, there were no symptoms of multicollinearity in the regression model.

Autocorrelation Test

In this study, using the Durbin-Watson (DW) approach, because the sample used is below 100. The Durbin-Watson test is only used for first-level autocorrelation and requires a constant in the regression model and there is no lag variable between the independent variables (Imam Ghozali, 2013: 111).

The results of autocorrelation testing are done by comparing the Durbin-Watson values presented in table 4.9 below:

Table 4.9 Autocorrelation Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.739 ^a	.545	.458	2.255	2.009

Source: SPSS Data Processing Results 22

Based on table 4.9 autocorrelation test results, obtained durbin-watson value of 2.009. Then the value is compared with dl and du. The dl value is the lower durbin-watson statistics value, while du is the upper durbin-watson statistics value. The dl and du values can be seen from the durbin-watson table with $\alpha = 5\%$, $n =$ amount of data, $k =$ independent variables. Then found the value dl = 1.1769 and the value du = 1.7323. Therefore, after being calculated and compared with the durbin-watson table, the durbin-watson value in table 4.8 is 2,009 or $dl < dw < du$ ($1.1769 < 2.009 < 1.7323$), so it can be stated that there are no autocorrelation symptoms in the regression model.

Heterokedasticity Test Heteroscedasticity testing is performed using the Glejser test (Gujarati, 2003).

The basis for decision making in the heteroscedasticity test using the glacier test is as follows:

1. If the significance value (Sig.) > 0.05 , then there is no symptom of heterokedacity in the regression model.

2. If the significance value (Sig.) < 0.05 , then heterokedacity symptoms occur in the regression model.

The results of heteroscedasticity testing are done by looking at the Sig. which is presented in the following table 4.10:

Table 4.10 Heteroscedasticity Test Results

Model	Unstandardized Coefficients ^a		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	18.382	35.408		.519	.608
Penggunaan Teknologi Informasi	-3.421	2.201	-5.327	-1.555	.132
Good Corporate Governance	2.895	1.629	5.737	1.778	.087
Alat Pengendalian Internal	-1.024	1.853	-1.029	-.553	.585
ModeratingX1X3	.189	.117	8.593	1.616	.118
ModeratingX2X3	-.154	.083	-7.924	-1.845	.076

Source: SPSS Data Processing Results 22

Based on table 4.10 of the heteroscedasticity test results, the Sig. for each variable is > 0.05 . So it can be stated that there are no symptoms of heteroscedasticity in the regression model.

Hypothesis testing

Hypothesis testing is done using multiple regression models and the coefficient of determination. Calculation of multiple regression models and coefficient of determination using the SPSS 22 program.

Multiple Regression Test

The results of multiple regression testing are done by looking at the values of the variable regression coefficients presented in table 4.11 below:

Table 4.11 Multiple Regression Test Results

Model	Unstandardized Coefficients ^a		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	12.151	4.066	
Use of Information Technology	.234	.274	.168
Good Corporate Governance	.564	.215	.513

Source: SPSS Data Processing Results 22

Based on table 4.11 the results of multiple regression testing, show that:

1. Constants (α) equal to 12,151, meaning that if the use of information technology, good corporate governance does not exist or is 0, then fraud prevention is 12.151.

2. The regression coefficient of the variable in the use of information technology (X1) is 0.234, meaning that if the use of information technology is increased by 1%, the prevention of fraud will increase by 0.234. The coefficient is positive, meaning that there is a direct relationship between the use of information technology and fraud prevention.

3. The regression coefficient of good corporate governance (X2) variable is 0.564, meaning that if good corporate governance is increased by 1%, fraud prevention will increase by 0.564. The coefficient is positive, meaning that there is a direct relationship between good corporate governance and fraud prevention.

Moderating Variable Test

Moderating variables are independent variables that can strengthen or weaken the relationship between the independent variable and the dependent variable. To test moderating variables, namely the Moderated Regression Analysis (MRA), which is a special application of linear multiple regression where the regression equation contains interaction elements (multiplication of two or more independent variables) (Lie Liana, 2009).

The moderating variable test results are performed by comparing the value of R2 (Gujarti, 2006) presented in table 4.12 below :

Table 4.12 Moderating Variable Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.640 ^a	.409	.368	2.435

a. Predictors: (Constant), Good Corporate Governance, Use of Information Technology

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.739 ^a	.545	.458	2.255

a. Predictors: (Constant), ModeratingX2X3, Alat Pengendalian Internal, Use of Information Technology, Good Corporate Governance, ModeratingX1X3

Source: SPSS Data Processing Results 22

Based on table 4.12 the moderating variable test results, the value of R2 in the first regression of 0.409 or 40.9%, while after the second regression equation the value of R2 rose to 0.545 or 54.5%. The figure shows that the existence of internal control tools can strengthen the relationship between the use of information technology and good corporate governance on fraud prevention. While the remaining 45.5% (100% - 54.5%) is influenced by other variables not examined.

Determination Coefficient Test

The coefficient of determination test is used to predict and see how much the contribution of the influence given by variable X simultaneously (together) to the variable Y. The value of the coefficient of determination is between 0 and 1.

Table 4.13 Test Results for the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.763 ^a	.583	.515	2.443

Source: SPSS Data Processing Results 22

Based on table 4.13 of the coefficient of determination test results, the R2 value is 0.583 or 58.3%. This figure shows that the variable use of information technology (X1) and good corporate governance (X2) simultaneously (together) influences the prevention of fraud by 58.3%. While the

remaining 41.7% (100% - 58.3%) is influenced by other variables not examined.

Statistic test

T Test Results

T test is used to determine whether the independent variable partially influences the dependent variable.

T test results are done by comparing T table and Thitung, and the Sig. which is presented in the following table 4.14:

Table 4.14 T Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)		13.452	4.412		3.0495
Use of Information Technology	.726		.218	.519	3.3232

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	14.362	3.124		4.597	.000
Good Corporate Governance	.690	.156	.628	4.417	.000

Source: SPSS Data Processing Results 22

Based on table 4.14 T test results, T table has a value: 2.04227, and shows that:

- 1) T 3.323 > 2.04227, it means that there is an influence between the use of information technology (X1) to partially prevent fraud (Y) or the hypothesis is accepted.
- 2) T 4.417 > 2.04227, it means that there is an influence between good corporate governance (X2) to partially prevent fraud (Y) or the hypothesis is accepted.

Based on the value of sig. :

- 1) Sig. 0.002 < probability 0.05, it means that it means that there is an influence between the use of information technology (X1) on fraud prevention (Y) partially or the hypothesis is accepted.
- 2) Sig. 0.000 < probability 0.05, it means that there is an influence between good corporate governance (X2) on fraud prevention (Y) partially or the hypothesis is accepted.

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Then it can be concluded that ha1 is accepted, which shows that the use of information technology has a partial effect on fraud prevention. As well as being accepted, which shows that good corporate governance has a partial effect on fraud prevention.

Test Results F

The results of the F test are done by comparing the F table and F count, as well as the Sig. which is presented in the following table 4.15:

Table 4.15 Test Results F ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	116.452	3	38.817	6.228	.002 ^b
residuals	174.517	28	6.233		
Total	290.969	31			

a. Predictors: (Constant), ModeratingX1X3, Alat Pengendalian Internal, Penggunaan Teknologi Informasi

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	156.618	3	52.206	10.880	.000 ^b
Residuals	134.351	28	4.798		
Total	290.969	31			

a. Predictors: (Constant), ModeratingX2X3, Alat Pengendalian Internal, Good Corporate Governance
Source: SPSS Data Processing Results 22

Based on table 4.15 F test results, F table has a value: 2.92, and shows that:

- 1) $F 6.228 > 2.92$, it means that internal control tools moderate the use of information technology with simultaneous fraud prevention or accepted hypotheses.
- 2) $F 10.880 > 2.92$, it means that internal control tools moderate good corporate governance with simultaneous fraud prevention or accepted hypotheses.

Based on the sig value:

- 1) Sig. 0.002 < probability 0.05, it means that internal control tools moderate the use of information technology with simultaneous fraud prevention or accepted hypotheses.
- 2) Sig. 0.000 < probability 0.05, it means that the internal control tool moderates between good corporate governance with the prevention of fraud simultaneously or the hypothesis is accepted.

Then it can be concluded that ha3 is accepted, which shows that internal control tools have a moderating relationship between the use of information technology and fraud prevention. And H4 is accepted, which shows that internal control tools have a moderating relationship between good corporate governance and fraud prevention.

Hypothesis Testing Results

A summary of the results of the hypothesis test based on the Sig. Values is presented in the following table 4.16 :

Table 4.16 Summary of Hypothesis Test Results

Hypothesis	Sig.	H _a	
The use of information technology on fraud prevention	0.002	H _a accepted	The use of information technology has an effect on fraud prevention

Good corporate governance on prevention fraud	0.000	H _a accepted	Good corporate governance has an effect on fraud prevention
Internal control tools for the use of information technology and fraud prevention	0.002	H _a accepted	Internal control tools moderate the use of information technology and fraud prevention
Internal control tools for good corporate governance and fraud prevention	0.000	H _a accepted	Internal control tools moderate good corporate governance and fraud prevention

V. DISCUSSION

From the test results on statement items number 1 through 5, with N as many as 37, the average respondent stated agreed to variable X1 (use of information technology), with the information technology component as an indicator in the questionnaire, and it was proven that the use of information technology had a significant effect on fraud prevention. Muhammad Sobri et al (2017: 1), information technology is the study of the use of technology as a medium for managing information. Based on the results of the T test the first significant hypothesis was obtained, regarding the use of information technology against fraud prevention of 0.002. Significant value $< \alpha$ (5%), or $0.002 < 0.05$, meaning that the use of information technology has a partial effect on fraud prevention. The results of this study provide empirical evidence that the better the use of information technology in companies, the better it is in helping fraud prevention in companies. Or in other words it can be concluded that fraud prevention can be improved by the use of good and effective information technology.

In item statement number 1, with N as many as 37, the average respondent stated neutral with a score of 3.89 for hardware indicators, namely: employees have good knowledge of hardware in company operations. In item statement number 2, with N as much as 37, the average respondent stated agreed with a score of 4.24 for software indicators, namely: the company's operational software is easy to understand and alleviates employee workload. In item statement number 3, with N as many as 37, the average respondent stated agreed with a score of 4.22 for database indicators, namely: the company's operational database is stored securely, and is always updated when there are changes.

In statement item number 4, with N as many as 37, the average respondent stated agreed with a score of 4.49 for network indicators, namely: network support (network) facilitate the company's operations.

In item statement number 5, with N as many as 37, the average respondent stated neutral with a score of 3.73 for the people indicator, namely: the accounting information system used so far helps in employee improvement, through education and training held by the company.

The results of this study, supported by research conducted by Tulus Suryanto (2016), which explains that the application of information technology helps corporate IT activities in producing an accurate impact of information helps prevent fraud (fraud) in corporate organizations.



Sawsan Saadi, Halbouni Nada Obeid, Abeer Garbou (2016), the results of the study explained that fraud prevention and detection techniques, the results showed respondents had positive perceptions about the role of IT and traditional techniques in preventing and detecting fraud. Hersi, Islahuddin, Nadir S. (2015), the results of the study explained that the integrity of the apparatus, apparatus competence, and the use of information technology influence the effectiveness of fraud prevention systems in the Banda Aceh City Government. Sri Maharsi (2000), the results of the study indicate that the presence of information technology provides many benefits for government and companies. Information technology is able to alleviate complex government activities and produce information that can be trusted, relevant, timely, complete, understandable, and tested in terms of planning, control, supervision, and decision making by management. James (2013), the results of the study indicate that the use of information technology by internal auditors in internal control activities has a positive impact on the potential to prevent fraud. In addition, online auditing is continuously effective in preventing fraud, but it is not suitable for detection of fraud in the financial business. Yulita Z. (2017), the results of the study indicate that the use of information technology that helps the activities of the company in producing accurate information and its impact is very helpful in preventing fraud in the company organization.

Good Corporate Governance Against Fraud Prevention

From the test results on statement items numbers 6 through 10, with N as many as 37, the average respondent stated agreed to the X2 variable (good corporate governance), with the principle of good corporate governance as an indicator in the questionnaire, and it was proven that good corporate governance had a significant effect against fraud prevention. Based on the results of the T-test, the second hypothesis significant value, regarding good corporate governance towards fraud prevention is 0,000. Significant value $< \alpha$ (5%), or $0,000 < 0,05$, meaning that good corporate governance has a partial effect on fraud prevention. The results of this study provide empirical evidence that the better corporate governance in a company, the better it is in helping fraud prevention in the company. Or in other words it can be concluded that fraud prevention can be improved by good corporate governance. The indicators in this study are the principles in good corporate governance, namely: transparency, accountability, responsibility, independence, and fairness. In accordance with previous research by: Sitti F.J. (2016), Nina et al (2014), and Rusman S. (2013).

In item statement number 6, with N as many as 37, the average respondent stated agreed with a score of 4.11 for transparency indicators, namely: the company adheres to the principle of openness, but still maintains the confidentiality of information and personal rights of the company. In item statement number 7, with N as many as 37, the average respondent stated agreed with a score of 4.11 for indicators of accountability, namely: competent employees according to their respective ranks and responsibilities. In item statement number 8, with N as many as 37, the average respondent stated agreed with a score of 4.14 for the indicator of responsibility, namely: the company carries out social responsibility to the community. In item statement number 9, with N as many as 37, the average respondent stated neutral with a score of 3.97 for indicators of independence, namely: all organs (employees) of the company work professionally without any conflict or interests of others. In

item statement number 10, with N as many as 37, the average respondent stated agreed with a score of 4.08 for the fairness indicator, namely: all stakeholders in the company were treated fairly and equally in accordance with their respective rights and obligations. The results of this study, supported by research conducted by Rusman Soleman (2013), explained that good corporate governance has a positive effect on fraud prevention. This can show that fraud prevention can be done by eliminating the factors driving fraud by applying the principles of good corporate governance, namely: transparency, accountability, fairness, integrity and participation. Sawsan Saadi, Halbouni Nada Obeid, Abeer Garbou (2016), the results of the study explained that in relation to the effectiveness of corporate governance in preventing and detecting fraud in the UAE, financial accountants and internal and external auditors argued that corporate governance through the audit committee played an important role in preventing and detecting fraud in the UAE.

Sitti Fitratul Jannah (2016), the results of the study explained that the application of the principles of good corporate governance had a positive effect on fraud prevention at Rural Banks in Surabaya. Rita Anugerah (2014), the results of the study explained that fraud occurs because of a lack of a thorough understanding of the concept of fraud, including knowing the motivation of people to commit fraud and signs (red flags) of fraud is important. All stakeholders, especially company management should understand that by implementing corporate governance, including considering all the principles and functions of governance itself and the role of the audit committee, it is expected to be able to prevent or reduce fraud. Abdi Saputra (2017), the results of the study explain that the application of good corporate governance has a negative and significant effect on fraud, which means the better the application of good corporate governance, the level of fraud will decrease.

Internal Control Tools for the Use of Information Technology and Fraud Prevention

From the test results on statement items numbers 11 through 15, with N as many as 37, the average respondent stated neutral for moderating variables (internal control tools), with the internal control component as an indicator in the questionnaire, and it was proven that the internal control tool had a significant effect as moderating between the use of information technology and fraud prevention. Based on the results of the F test obtained a significant value of the third hypothesis, regarding moderating between internal control tools and the use of information technology and fraud prevention is 0.002. Significant value $< \alpha$ (5%), or $0.002 < 0.05$, meaning that internal control tools moderate the use of information technology with simultaneous fraud prevention. The results of this study provide empirical evidence that the presence of internal control tools can strengthen the relationship between the use of information technology on fraud prevention in companies.

In statement item number 11, with N as many as 37, the average respondent stated agreed with a score of 4.57 for environmental control indicators, namely: the company has a vision, mission and organizational goals. In statement item number 12, with N as many as 37, the average respondent stated neutral with a score of 3.95 for risk assessment indicators, namely:

the company considered the possibility of fraud in risk assessment. In item statement number 13, with N as many as 37, the average respondent stated neutral with a score of 3.92 for indicators of control activities, namely: the company implements internal control in accordance with the policies and procedures that have been determined. In item statement number 14, with N as many as 37, the average respondent states agree with a score of 4.00 for indicators of information and communication, namely: the required information has been communicated to all elements of the unit to help the work of each element of the company. In item statement number 15, with N as many as 37, the average respondent stated neutral with a score of 3.89 for monitoring indicators, namely: the company provides effective monitoring procedures for the implementation of internal control, both routine and specific. The results of this study, supported by research conducted by Claudia W.M.K (2014), which explains that accounting fraud can be anticipated by the existence of good internal control. Internal control is a way to direct, supervise, and measure the resources of an organization. It plays an important role in preventing and detecting fraud and protecting organizational and tangible resources. Internal control can be improved with adequate information technology. Information technology has risks to security and data loss, so companies must implement special IT controls, such as: regulation of IT functions, system development and physical and online security.

Internal Control Tools for Good Corporate Governance and Fraud Prevention

From the test results on statement items number 16 to 22, with N as many as 37, the average respondent stated agreed to the Y variable (fraud prevention), with the fraud prevention component as an indicator in the questionnaire, and it was proven that the internal control tool had a significant influence as moderating between good corporate governance and fraud prevention. Based on the results of the F test obtained a significant value of the fourth hypothesis, regarding moderating between internal control tools with good corporate governance and fraud prevention amounting to 0,000. Significant value $< \alpha$ (5%), or 0,000 < 0.05 , meaning that the internal control tools moderate between good corporate governance and simultaneous fraud prevention. The results of this study provide empirical evidence that the existence of internal control tools can strengthen the relationship between good corporate governance on fraud prevention in companies. In item statement number 16, with N as many as 37, the average respondent stated neutral with a score of 3.97 for an indicator of creating an honest cultural climate, openness, and mutual assistance, namely: the values adopted by the company are able to create an environment that supports employees to direct their actions. In item statement number 17, with N as many as 37, the average respondent stated agreed with a score of 4.08 for an honest recruitment process indicator, namely: the company made a rigorous and effective selection process for hiring.

In statement item number 18, with N as many as 37, the average respondent stated neutral with a score of 3.95 for indicators of fraud awareness training, namely: the company conducts awareness training on fraud in accordance with employee work responsibilities.

In item statement number 19, with N as many as 37, the average respondent stated agreed with a score of 4.14 for positive work scope indicators, namely: the company acknowledged the results of employee performance in

accordance with company goals. In item statement number 20, with N as many as 37, the average respondent states agree with a score of 4.22 for indicators of a code of ethics that are clear, easy to understand and obey, namely: the company enforces behavior to build an honest and open culture within the company. In statement item number 21, with N as many as 37, the average respondent stated neutral with a score of 3.89 for indicators of assistance programs for employees who are having difficulties, namely: the company provides forms of attention and assistance to employees experiencing economic problems in order to prevent fraud.

In item statement number 22, with N as many as 37, the average respondent stated agreed with a score of 4.32 for the indicator to instill the impression that every act of cheating will get the right punishment, namely: the company applies sanctions to minimize irregularities that occur in the company. The results of this study, supported by research conducted by Fitriatil Husna (2013), explained that the implementation of an internal cash control system and the implementation of good corporate governance simultaneously affected fraud. The implementation of the cash internal control system has a significant negative effect on fraud. The implementation of good corporate governance has a significant negative effect on fraud. It can be concluded that the higher the application of the cash internal control system, the cheating will be lower, in other words H1 is accepted and the higher the implementation of good corporate governance, the fraud will decrease, in other words H2 is accepted.

Gusnardi (2011) found that internal control and the implementation of corporate governance can prevent fraud in the company. Optimal implementation of the role of the audit committee, the implementation of internal controls, the implementation of internal audits and the implementation of good corporate governance can prevent fraud prevention against state-owned companies in Indonesia. Agarwal and Medury (2011), the results of the study explain that good corporate governance will reduce the risk of asset misuse or fraud prevention. This means that the implementation of corporate governance is able to prevent fraud, because in principle corporate governance is always related to the nature of openness, non-discrimination, clear responsibilities and control from the community.

VI. CONCLUSION

Based on the test results and the discussion in chapter 4, the following conclusions can be drawn:

- 1) The use of information technology has a significant effect on fraud prevention. The implementation of information technology helps companies to produce information that is fast, timely and accurate so that it can help in preventing fraud.
- 2) Good corporate governance has a significant effect on fraud prevention. Fraud prevention can be done by applying the principles of good corporate governance, namely: transparency, accountability, responsibility, independence, and fairness and fairness.

- 3) Internal control tools moderate between the use of information technology and fraud prevention. Internal control tools can strengthen the relationship between the use of information technology and fraud prevention. Fraud can be anticipated with internal controls. The optimal implementation of internal control in a company can prevent fraud by increasing adequate information technology.
- 4) Internal control tools moderate between good corporate governance and fraud prevention. Internal control tools can strengthen the relationship between good corporate governance and fraud prevention. Fraud can be anticipated with internal controls. The optimal implementation of internal control in the company can prevent fraud, namely by improving good corporate governance and evaluating the principles of good corporate governance, because it is empirically proven to have the ability to prevent fraud..

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