



## Literature Review: The Effect of Forensic Audit, Internal Control, Whistleblowing System, Good Corporate Governance, and Organizational Culture on Fraud Prevention

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**Abstract :** Focus study This is how forensic audits , internal control , whistleblowing systems , good corporate governance (GCG), and culture organization have an impact on fraud prevention in a organization . Fraud is problem big that can cause loss financial big and destructive reputation company . Research this , based on review comprehensive literature , finding that forensic audits are very helpful prevent fraud . Forensic audit use the intended technique For detect fraud . Good internal controls are also important. For build a system that can supervise and manage source Power organization with good , reduce possibility fraud . In addition , the whistleblowing system is considered as tool important For prevent fraud because allows people to report Allegation violation without worry will consequence negative . The study also found that culture strong organization can help prevent fraud with create environment work that is moral and transparent . Many studies show that positive culture can increase awareness and compliance to policy fraud prevention . As a result , research This suggest that the organization minimize fraud risk with implementing forensic audits , strong internal controls , and a culture of good organization . The result will become more organization healthy , transparent and accountable .

**Keywords :** Corporate Culture Organization, Forensic Audit , Fraud , Good Corporate Governance, Internal Control, Whistleblowing System

### 1. INTRODUCTION

In Indonesia, fraud or what is often called cheating , now become a much talked about topic . A deliberate deception done so that harming others and benefiting others perpetrator and or his group called fraud. Mistakes , also known as as errors , and fraud , which are also known As fraud, there are two types known error in accounting . Both type error This only distinguished by very small differences , whether There is element intentional or no . However , it must be acknowledged that detect fraud often more difficult than find error Because management or employee will try hide it (Anggraini et al., 2019) .

With progress economy moment this , the perpetrators fraud appear For to obtain the greatest possible profit , which is used For interest personal they itself , which has an impact negative on business . Fraud happen good in the sector government and also private. Influencing pressure individual, rationalization, or chance is reason main cheating. cheating will done If There is chance Where somebody must own access to asset or own authority For arrange procedure control that allows done scheme cheating (Lussy in (Mulyadi & Nawawi, 2020).

According to *Association of Certified Fraud Examiners (ACFE)*, fraud, corruption, and abuse is three type fraud. Fraud in Indonesia is very common, especially corruption. PT Jiwasraya is one of the case corruption in Indonesia that ever happened in 2020. Corruption the cause loss dozens trillion rupiah. According to the Audit Board Finance, PT Jiwasraya experience loss the largest in Indonesia and requires careful control (Yolanda, 2020 in Kristanti & Kuntadi, 2022) . In addition, there are case fraud other things that happened at PT Garuda Indonesia (GIAA). In the report they, PT Garuda Indonesia stated profit clean amounting to US\$809 thousand, which is different with report previously, where PT Garuda Indonesia stated loss of US\$216 million . However, PT Garuda Indonesia has confess existence receivables from PT Mahata Aero Teknologi (MAT) above Work The same in installation wifi, which is considered as profit PT Garuda Indonesia's business.

Forensic audit is tool important to be recognized play a role in prevent fraud . Forensic audit more focus on the search process evidence and assessment audit findings with standard the proof required , and is development from conventional audit methods with objective For support the legal process in court . Forensic audit is an audit of combination expertise that includes auditing, accounting , and other fields law ( Lidyah , 2016 in Anggi Sari Tambunan & Tuti Meutia, 2024).

One of method For avoiding fraud is internal control, which regulates, monitors, and measures source Power government (Lusi Andari, 2019). For prevent fraud, every agency government must own good internal control. Internal control consists of from various policies and procedures that provide adequate confidence on achievement objective organizations, such as reliability reporting finance, compliance to laws and regulations, and efficiency and effectiveness Operation. System good internal control is essential For prevent, detect, and correct fraud (St.Ramlah, 2023).

In addition, the whistleblowing system is tool important in fraud prevention because allow individual For report suspected fraud or violation other to party authorized without worry will consequence negative. A functioning whistleblowing system with Good capable Motivate individual For report fraud and help organization in detect and investigate fraud early (Widyawati et al., 2023).

Good governance is essential For protect company from all type risks, including fraud and irregularities others that can harm society, consumers and companies that itself. The company has become very appreciative Good Corporate Governance (GCG) practices, which can used as tool control management in matter maximize performance company and do effort For build healthy company. Fraud or fraud is one of them example actions that can be damage

reputation or mark a healthy company. This is supported by the principles of Good Corporate Governance, such as transparency, accountability, responsibility, independence and equality or fairness.

Culture good organization will reduce possibility fraud Because foster a sense of belonging have and be proud become part from the Company ( Sulistiyowati , 2007 in Lisdiono et al., 2023).

Writing This aiming For give opinion writer about The role of Forensic Audit, Internal Control, Whistleblowing System, GCG, and Culture Organization in prevent cheating, based on description background behind problem. With use This literature review is expected to that all business can implementing Forensic Audit, Internal Control, Whistleblowing System, GCG, and Corporate Culture Organization For reduce cheating and creating healthy company

## **2. LITERATURE REVIEW**

### **Fraud prevention**

Fraud can defined as an act of violation law and done with the way that is not Correct with objective For get profit for self Alone or group certain, with impact harm this other party is also known as fraud (Hall and Singleton, 2007 in Maharani et al., 2024).

Prevention fraud is effort For reduce possibility the occurrence act fraud with reduce opportunities that can cause cheating, reducing pressure applied to member For fulfil his needs, and avoid normalization reason For act cheating (Lestari & Putu Cita Ayu, 2021 in Kuswati, 2023). For avoid loss more continued and bad reputation for organizations and individuals, procedures prevention fraud must applied ( Sudarma et al., 2019 in Kuswati, 2023).

For prevent cheating, can made anti- fraud policy, system greater internal supervision and control good, culture more work good, improvement skills work, and socialization anti - fraud policy to all over employee (Beautiful Aprilia & Yuniasih, 2021).

### **Forensic Audit**

Forensic audit is a process of examination and investigation comprehensive to notes financial, transactions, and documents. The purpose of a forensic audit is For find and collect evidence that can be used in legal process or justice related with cheating. According to Amrizal (2013) in (Durnila & Santoso, 2018) Data collection and delivery techniques information that can accepted by the rule of law For used in court oppose perpetrator crime economy known as a forensic audit.

Forensic audit considered as compilation and modification of investigative audits, criminology, services litigation, and finance For find fraud (Enofe et al., 2015) . Due to the increase practice fraud in business and institutions governments around the world lately this, forensic audit must entered to in required devices For investigate and indict case fraud and those involved inside. As a result, demand will forensic audit services increase (Kosmas Njanike, 2009).

Forensic audit is analysis purposeful accounting For uncover and prevent possible fraud occurs in court. The steps taken by the auditor are as follows: accept tasks, planning, collecting evidence ( for know that perpetrator fraud confess that fraud occurs ), report, and sue law is indicator from implementation of forensic audits.

Forensic audit is examination conducted For find and stop fraud in business. Forensic audit is a combining process skill accounting, auditing and law with objective gather evidence that can be used in the legal process. Forensic audit help organization find possibility fraud and reduce risk fraud.

### **Internal Control**

A series actions and procedures used For reduce possibility fraud in a organization known as system internal control. Strong system reduce possibility cheating, while weak system increase possibility fraud (Kivaayatul Akhyaar et al., 2022) .

Good internal control is essential For achievement objective company. Along with size company, role internal control is increasingly important. A series of known rules and procedures as internal control is used For prevent asset company misused, ensure information accountancy accurate and sufficient, and comply with applicable regulations and laws (Anggoe & Reskino, 2023) .

A organization use system internal control for ensure that its operation walk with good, appropriate with the goals that have been set, and comply with applicable regulation. System This also protects asset organization, prevent cheating, and ensure that report finances generated accurate and can trusted. The procedures and policies included in internal control includes restrictions addition to potential violation or violation.

### **Whistleblowing System**

In Indonesia, the term whistleblowing is equated with with action reporter report case corruption in the company the place Work For get the right information about Allegation act criminal corruption and other scandals that violate law and detrimental or threaten public. The most famous whistle blowing case in Indonesia is when Lots news about Indonesian police are linked with broker scandal case committed by members association. Reporter second play role

important Because protect the country from loss big and violation law (Symbolon & Kuntadi, 2022) .

System Reporting Violation, also known as as a Whistleblowing System, is tools used by whistleblowers to report fraud or violations committed by individuals within organization. Whistleblowing is disclosure information about action or attitude that violates law, no moral, or harm organization or institution. Disclosure This usually done in a way secret ( secret ) and based on goodness, not For protest personal (grievance) or spreading slander (Islamiyah et al., 2020) .

With implementation A good Whistleblowing System is expected awareness employee government For guard his integrity will increased. Very important For do matter This If No reporter can disclose violation integrity that is carried out moment operate tasks, which can cause punishment. It is expected the whistleblowing system will produce a clean, professional and responsible state apparatus answer (Wahyuni & Nova, 2019).

In the fraud triangle theory, rationalization relate with whistleblowing system. In the management of village funds, fraud caused by belief that fraud has become culture organization and therefore That required adequate whistleblowing system For prevent apparatus government do it again and confirm that fraud No right and illegal. Effective whistleblowing system preventing fraud (Kivaayatul Akhyaar et al., 2022) .

System reporting violation (whistleblowing system) is part from internal control used For to reveal violations that occur within company. System This given to a person (whistleblower) who has information about action fraud and want report it. It is highly recommended For convey complaint about fraud in a way confidential For protect reporter from threat or peer exclusion Work they. because complaint expressed in a way anonymous and reporter No give his identity. Whistleblower is someone who reports existence practice fraud in company or government. Report This can delivered in a way directly by internal parties or external knowing existence practice fraud (Meiryani et al., 2023) .

Whistleblowing system is system that allows somebody or individual (whistleblower) reports cheating, violation law, or violation rules and policies company. Whistleblowers can report action No ethical or illegal acts committed by employees, managers, or executive company. System This usually intended For protect whistleblowers from threat or revenge after report incident. The purpose is For increase transparency, stop detrimental action company or society, and ensure that company operate in a way transparent and appropriate with applicable law.

## **Good Corporate Governance**

GCG helps create culture good business and ethics, improving not quite enough answer management For prevent and assess possibility cheating, and forming a larger audit committee strong For supervise (Pawitri et al., 2024) . GCG is protocols and systems used For guard good relationship between companies and stakeholders its importance so that performance company can maximized with the way that is not endanger stakeholders its importance (Kartika & Setiawati, 2024) . Principles this, like code ethics and rules others, used For prevent company do action illegal (Handayani et al., 2024) .

*Good Corporate Governance* (GCG) is a systems, and mechanisms that regulate about pattern connection Good between companies and stakeholders its importance For reach performance the company that is maximal Possible with ways that are not harm stakeholders its importance (Manossoh, 2016) . Governance bad company can causes fraud, but governance good company can help prevent fraud in reporting finance (Gregorius Satrio Wicaksono, 2015)

GCG is rule or regulate governance and supervision company in a way effective with objective push transparency and accountability in management company as well as the burden answer. With implementing GCG in a good , organization can prevent fraudulent practices through structured systems and mechanisms effective supervision .

## **Culture Organization**

In a organization or group, culture organization consists of from values and practices that are formed and established and agreed upon by its members. It is believed that culture good organization in a agency can reduce possibility of fraud (Indah Aprilia & Yuniasih, 2021)

Culture organization is framework work formed by a group of people working together The same For help solve problem. Culture organization greatly influences life Work a workers. In a organization, culture organization consists of from rules and behavior followed by its members (Agwu, 2014) .

(Indah Aprilia & Yuniasih, 2021) , Culture organization is a term that refers to the values, beliefs, and customs that are established and accepted by members of a group. a organization or group. Culture organizations can also defined as system membership common distinguishing features a organization from others. System meaning together This consists of from a bunch core traits valued by the organization. Culture organization is gathering principle the basis that appears from method member group Study adapt For produce solution For problems faced internally and externally.

History, experience and goals together a company or institution to form culture organization. Culture organization covers values, norms, beliefs, customs, and behaviors that develop and are accepted together in a organization. This also includes method member organization interact, take decisions, and do activity daily.

## Study Previous

**Table 1**

No	Author (year)	Title Study	Previous Research Results
1.	Komang Chandra Restalini Anandya, Urgent The Story of Mrs. Sri Werastuti (2020)	Influence <i>Whistleblowing System</i> , Culture Organization and Morality Individual To Prevention <i>Fraud</i> at PT. Pelabuhan Indonesia III (Persero) Benoa Bali	Whistleblowing System, culture organization, morality Individual influential positive and significant to fraud prevention
2.	Ahmad Alfiar Fiar, Jaeni (2022)	The Influence of Forensic Audit, Investigative Audit, Auditor Competence, Professionalism, and Spiritual Intelligence on Fraud Prevention (Study at BPKP Central Java Representative Office)	Forensic audit, Investigative audit, Auditor competence, Professionalism and spiritual intelligence have an influence positive and significant in fraud prevention
3.	The Beautiful Desi Prasetyo Wati (2019)	Influence Culture Organization, Role of Internal Audit, Internal Control, and Whistleblowing Fraud Prevention (Empirical Study on People's Credit Banks in Cities and Districts) Magelang)	Culture organization, the role of internal audit, internal control, and whistleblowing have an impact positive and significant in fraud prevention
4.	The Most Beautiful and Beautiful Trisna Widyani, Ni Wayan Alit Erlina Wati (2020)	Influence Culture Organization, Competence Village Apparatus and Integrity Apparatus To Fraud Prevention That Occurs in Management Village Fund Allocation	Culture organization, competence apparatus village, and integrity apparatus influential positive and significant in fraud prevention
5.	Kristiana Durnila, Cahyo Budi Santoso (2018)	The Influence of Forensic Audit and Auditor Competence on Fraud Prevention With Intelligence Emotional As a Moderating Variant at the BPK RI	Forensic audit influential significant to prevention <i>fraud</i> at the BPK RI representative office province Riau Islands. Auditor competence is not influential significant to prevention <i>fraud</i> at the BPK RI representative office province Riau Islands. Intelligence emotional No influential significant to connection between forensic audit and prevention <i>fraud</i> at the BPK RI representative office Province Riau Islands. Intelligence emotional have a significant effect to connection between auditor competence

		Representative Office Province Riau islands	and prevention <i>fraud</i> at the BPK RI representative office Province Riau islands.
6.	Tama, Wijaya, Nurhayati (2022)	Influence <i>Whistleblowing</i> System, Role of Internal Control, and Culture Organization To Prevention <i>Fraud</i> at Referral Hospitals Covid-19 Patients in Madiun City	<i>Whistleblowing system</i> does not influential to prevention <i>fraud</i> / cheating at home Sick reference covid-19 patients in the city Madiun, internal control and culture organization influential to <i>fraud</i> / cheating at home Sick reference covid-19 patients in the city Madiun
7.	Roza Mulyadi, Muhammad Nawawi (2020)	The Influence of Forensic Audit, Investigative Audit, Professionalism to Prevention Fraud (Empirical Study at BPKP Banten Province)	Forensic audit influential positive to prevention <i>fraud</i> , then the more good forensic audit implementation so will the more either or fraud prevention can more optimal. Investigative audit influential positive to prevention <i>fraud</i> , then the more good implementation of investigative audits so will the more either or fraud prevention can more optimal. Auditor professionalism has an impact positive to prevention <i>fraud</i> , then the more tall good auditor professionalism in implementation of the audit then will the more either or fraud prevention can more optimal.
8.	AO Enofe, P. Omagbon and FI Ehigiator (2015)	Forensic Audit and Corporate Fraud	The frequent utilization of forensic audit services will significantly help in the detection, prevention as well as reduction of incidences of fraud in and businesses. As a result, forensic audit was adjudged to be an efficient and effective tool against corporate fraud.
9.	Agung Priyanto, Point Aryati	Analysis Influence Culture Organization and Internal Control System for Fraud Detection and Prevention	There is no influence significant culture organization to fraud detection and prevention in companies or organization. There are influence positive and significant system internal control with fraud detection and prevention in companies or organization. In simultaneous there is influence significant culture organization and internal control system for fraud detection and prevention in companies or organization.
10.	Astuty, W., & Hafisah; Adiko, RG	The Influence of Internal Control, Auditor Ethics, and Good Corporate Governance on Fraud Prevention at PT Inalum	Internal control is not influential to fraud prevention at PT. Inalum. This is show that Good or whether or not internal control is not influence fraud prevention. Auditor ethics have an impact to fraud prevention at PT. Inalum. Based on matter said, then can it is said that the more Good auditor ethics then will prevent the occurrence of fraud, and vice versa. Good corporate governance does not influential to fraud prevention at PT. Inalum. This is show that Good or whether or not good corporate governance is not influence fraud prevention. Internal control, auditor ethics, and good corporate governance in general simultaneous influential to fraud prevention at PT. Inalum. And obtained The Adjusted R Square value is 0.216, which indicates that influence from internal control, auditor ethics, and good corporate governance regarding fraud prevention at PT. Inalum is by 21.6%, and the remaining 78.4% is influenced by other variables outside from variables studied by researchers.



### **3. METHODS**

This study uses a literature review and a qualitative approach. This study aims to identify, study, and compile related research results on how forensic audits, internal control, whistleblowing systems, good corporate systems, and organizational culture affect fraud prevention. using secondary data obtained from scientific journal publications and theses. The search method is taken from various databases, such as Google Scholar and other media.

In research qualitative, review literature often used. Research qualitative is type research that uses various method and context different nature For describe phenomena experienced subject research , such as behavior, perception, motivation, actions, and others, in general hylostic with using words and language (Moleong, 2016 in Simbolon & Kuntadi, 2022) .

### **4. RESULTS AND DISCUSSION**

Based on study theory and research relevant previous so discussion this literature review article in Concentrations in Forensic Audit, Internal Control, Whistleblowing System, GCG, and Culture Organization is :

#### **1. The Impact of Forensic Audit To Fraud Prevention**

Forensic audit effective influential positive to prevention cheating. This means that if the auditor uses accounting audit system forensics, they more Possible prevent fraud because techniques used in accountancy forensics designed special For detect fraud. In case system filtering, accounting forensics can used with a number of technique like computer, interview and interview deep If happen problem, case suspicious, and investigation abuse asset (Anggi Sari Tambunan & Tuti Meutia, 2024) .

In the research previously ( Sastiana and Sumarlin , 2016 in (Hanifatun Nisa & Cris Kuntadi, 2024) that forensic audit influential to fraud prevention. This means that forensic audits are very important. in implementation fraud detection and prevention. Analysis results show that forensic audit own impact positive and significant to fraud prevention. Therefore that, the more Good forensic audit implementation in organization, increasingly Good fraud prevention.

One of the most effective, efficient and accurate method For reduce, prevent, and reveal fraud in creation and implementation system proper accounting is a forensic audit. Study this is also in line with (Durnila & Santoso, 2018) which has prove that forensic audit influential positive and significant to fraud prevention. This result is also supported by research conducted

(Symbolon & Kuntadi, 2022) show that accountancy forensics is very good and influential to prevention cheating because of that, if an auditor uses accounting audit system forensics, they more possible prevent fraud Because techniques used in accountancy forensics designed special For detect cheating.

Because of its more hands- on approach focused on detection fraud, forensic audit considered as the most effective, efficient and accurate method for reduce as well as prevent fraud. In addition, forensic audits also play a role in prevent fraud with forming and placing system accounting on the right track, and combine knowledge and insight in a way comprehensive For identify potential fraud with more well, research the support results research ( Akenbor and Ironkwe , 2014 in (Hanifatun Nisa & Cris Kuntadi, 2024)

Research result show that forensic audit is effective tool For prevent cheating (fraud) in organization. However, for reach maximum results, must applied with true and correct.

## **2. The Influence of Internal Control on Fraud Prevention**

*COSO (Committee of Sponsoring Organizations)* internal control includes system, structure, or procedures used by the board of commissioners, management, and employees company for ensure adequate security. Activities company done through internal control. Effective internal control expected can increase trust society and reduce possibility abuse authority. Good control can also reduce opportunities for the perpetrators fraud for do things that are detrimental company. This is in line with research conducted by ( Wati, 2019) that internal control has an effect positive to prevention *fraud* in BPR City and Regency Magelang.

Study (Wulandari & Nuryanto, 2018) show influence positive and significant internal control over prevention fraud. Prevention strategies fraud, which includes designed initiative for control booster cheating and creating easy environment for detection and prevention cheating, proven capable reduce fraud. Good internal control allow detection and prevention fraud in a way early, and more good internal control, more A little possibility fraud happen.

Different with (Astuty & Hafsah; Adiko, 2019) who found that internal control does not own influence significant partial to fraud prevention . Some the cause is inability company For identify future risks, which result internal control that is not effective, which inhibits effort fraud prevention, and lack thereof awareness employee about regulations and issues company. In the research (Tama et al., 2022) also got results internal control has an effect negative to prevention *fraud*. Then it can interpreted the more tall internal control then will the more low effort prevention *fraud*.

Study (Taufik & Nasir, 2020) find that system internal control plays a role important in prevent fraud. Achievement objective government planned villages, made possible by adequate supervision and control, are suspected relate with performance system This. Research results This show that system internal control works more Good when prevent fraud. By Thus, the implementation system effective control and supervision can prevent cheating.

### **3. The Influence of the Whistleblowing System on Fraud Prevention**

For prevent cheating, organization must comply policies that protect reporter, has system clear and responsible reporting answer, and do evaluation and improvement For increase performance system reporter. Research This in line with (Wahyuni & Nova, 2019) that *whistleblowing system* is influential to prevention *fraud* in Unit Organization District Regional Apparatus Bengkalis. Research (Anggoe & Reskino, 2023) also found that *whistleblowing system* is influential direct to prevention fraud at the state-owned bank Head Office. This means the more Good *whistleblowing system* , then will the more high effort prevention cheating.

For running a whistleblowing system, all party must Work same. Otherwise, the whistleblowing system will not influential to fraud prevention. This is agree with findings results study (Tama et al., 2022) that in the implementation *whistleblowing system* in place at home Sick reference covid-19 patients in Madiun classified as Still weak its implementation because of That No influential to prevention *fraud*.

Whistleblowing system is very important Because give channel safe for reporter For report fraud without Afraid will repression. This encourages employee For report fraud as early as possible , possible organization For take action prevention before fraud happened. Findings (Nurrahma et al., 2022) strengthen results study this, where the whistleblowing intention is proven contribute positive to Prevention Cheating. Confidence individual that whistleblowing is method a better alternative fast and effective For uncover and prevent fraud will encourage people to do it.

### **4. The Influence of Good Corporate Governance on Fraud Prevention**

For prevent fraud, company apply Good Corporate Governance (GCG) principles for increase transparency and accountability in report finance and reduce possibility fraud (Ulum & Suryatimur, 2022) . This is in line with research conducted previously by (Handayani et al., 2024) and (Pratiwi & Rely, 2024) that implementation of GCG has positive and significant influence to Prevention Fraud.

Governance good company, also known as governance good corporate governance ( GCG), is the process and structure used For increase success effort and accountability company in term long with consider regulation legislation, morals and ethics For realize or increase mark company (Corporate Value). However results different obtained in research (Astuty & Hafisah; Adiko, 2019) state that *Good Corporate Governance* does not influential to prevention *fraud*.

GCG does not only prevent fraud but also improve integrity and reputation company. Of course only, if Good Corporate Governance is implemented and complied with with good in a company, fraud can prevented or even minimized.

### **5. Influence Culture Organization To Fraud Prevention**

In a organization, norms, values, assumptions, beliefs, and practices that are established and recognized by the entire society. member consists of from culture organization. All element This used as guidelines or reference For do activities carried out by the organization For interest employees and others. However, the results study (Priyanto & Aryati, 2019) show that culture organization in a way partial No own significant influence to fraud detection and prevention. Different results obtained from the study (Wati, 2019) show that culture organization influential positive to prevention *fraud* in BPR City and Regency Magelang.

(Yulianto et al., 2021) in results his research prove that Culture organization and environment Work influential positive significant to prevention *fraud* ( Fraud ). This means culture more organization good and environment more work Good will reduce cheating and fraud.

Based on findings in research previously that culture organization That have influence positive to fraud prevention, therefore it's on research this also agree with findings results study previously. Where is the culture organization consists of from principles, standards, and practices that are adhered to by everyone who works within the company organization. Culture positive and strong work can help prevent cheating on the spot Work Because can increase awareness and compliance to existing policies.

### **5. CONCLUSION**

Study This own objective For know influence variable independent namely forensic audit, internal control, whistleblowing system, good corporate governance, and culture organization to variable dependent that is fraud prevention. Conclusion from study This is as following :

1. Forensic Audit own effect significant positive to fraud prevention. In other words, the more Good implementation of forensic audits, increasingly It is also good to prevent fraud and prevent fraud done with more Good.
2. Internal control helps prevent fraud. This can depicted as the more good and adequate system internal control in a organization or company allow For detect and prevent fraud early from potential parties involved in fraud, so that level fraud or fraud can reduced.
3. Whistleblowing System is influential in a way positive to prevention cheating. In research this, increasingly Good implementation system, increasingly Lots fraud that can prevented.
4. Good Corporate Governance (GCG) helps prevent fraud. When GCG is implemented and complied with with well, GCG will become factor the driving force that will help prevent fraud. Every employee company, from top level until the lowest level, must comply with GCG. There is no exceptions, so that interest can avoided. The company can avoid fraud with avoid interest personal.
5. Culture organization have an impact on prevention fraud. When culture organization rated with good, action prevention fraud will also walk with Good.

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