Strategies in Preventing Raw Material Inventory Fraud

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ABSTRACT

This study aims to determine the effect of internal inventory control, accounting information systems, morality and distributive justice on fraud prevention. The population in this study were employees who worked in the warehouse department at PT Yongjin Javasuka Garment. The sampling technique in this study uses a census or total sample technique where each element of the population members is selected into a sample of 50 people. The data collection method was carried out by distributing questionnaires to all samples that had been selected as research respondents. Data analysis was carried out using multiple linear regression analysis techniques. This technique is used to test the research hypothesis that has been formulated, with the aim of knowing the relationship and influence of the independent variable on the dependent variable. JASP software version 0.18.3.0 is used to assist in the data analysis process, because this software provides the statistical tools needed to perform multiple linear regression effectively. The results of this study indicate that internal inventory control and distributive justice partially affect fraud prevention. Meanwhile, the accounting information system and morality have no partial effect on fraud prevention.

Keywords: *Internal Control of Inventory, Accounting Information System, Morality, Distributive Justice, Fraud prevention*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengendalian internal persediaan, sistem informasi akuntansi, moralitas dan keadilan distributif terhadap pencegahan kecurangan (fraud). Populasi dalam penelitian ini adalah karyawan yang bekerja pada departemen gudang di PT. Yongjin Javasuka Garment. Teknik pengambilan sampel pada penelitian ini dengan menggunakan teknik sensus atau samplel total dimana setiap unsur anggota populasi dipilih menjadi sampel yang berjumlah 50 orang. Metode pengumpulan data dilakukan dengan menyebarkan kuesioner kepada seluruh sampel yang telah terpilih sebagai responden penelitian. Analisis data dilakukan dengan menggunakan teknik analisis regresi linier berganda. Teknik ini digunakan untuk menguji hipotesis penelitian yang telah dirumuskan, dengan tujuan untuk mengetahui hubungan dan pengaruh variabel independen terhadap variabel dependen. Software JASP versi 0.18.3.0 digunakan untuk membantu dalam proses analisis data, karena software ini menyediakan alat bantu statistik yang dibutuhkan untuk melakukan regresi linier berganda secara efektif. Hasil dari penelitian ini menunjukan bahwa pengendalian internal persediaan dan keadilan distributif berpengaruh secara parsial terhadap pencegahan kecurangan (fraud).

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Sedangkan sistem informasi akuntansi dan moralitas tidak berpengaruh secara parsial terhadap pencegahan kecurangan (fraud).

***Kata kunci**: Pengendalian Internal Persediaan, Sistem Informasi Akuntansi, Moralitas, Keadilan Distributif, Pencegahan kecurangan*

INTRODUCTION

The Association of Certified Fraud Examiners defines fraud as an act of decePT.ion or error made by a person or entity who knows that the error can result in some bad benefits to the individual or entity or other party. Accountants distinguish fraud into several categories, namely skimming theft of money by other people's account numbers, fraud and embezzlement of wages, fraud in financial statements characterized by the intention to make financial statements misstated, and misappropriation of assets consisting of theft of cash or inventory (Pasaribu, 2018). PT. Yongjin Javasuka Garment is one of the manufacturing companies in Indonesia that produces various kinds of jackets and sportswear. As a company with a fairly high production volume and a variety of products sold, in supporting its production needs, PT. Yongjin Javasuka Garment carries out raw material inventory. In managing its raw material inventory, PT. Yongjin Javasuka Garment records it using a perpetual system, but there are still procedures that are not carried out with the document flow from when the goods are requested and received, to recording inventory and procedures for sending goods from the warehouse to cutting. This results in PT. Yongjin Javasuka Garment having a high risk of fraud. The fraud that occurs is in the form of manipulation of goods carried out by warehouse employees during stock taking. Lost goods are replaced with goods that have physical similarities. Loss of goods occurs due to errors and deficiencies when recording the amount of inventory. Loss of goods also occurs due to theft by warehouse employees themselves. The following is a table of raw material inventory of PT. Yongjin Javasuka Garment from 2019 to 2022.

Table 1. PT. Yongjin Javasuka Garment Inventory Data

Year	Inventory Value (USD)	Value of Lost Goods %
2019	6,797,479.95	0.13%
2020	5,695,871.13	0.05%
2021	7,202,179.82	0.05%
2022	7,658,520.81	0.28%

Based on the table above, it can be seen that the Company experiences losses almost every year. And the biggest loss experienced by PT. Yongjin was in 2022 with a loss of 0.28%. The losses experienced by PT. Yongjin Javasuka were due to lost goods during stocktaking, some were unsaleable/defective, and there were also goods taken that did not match the data listed on the cutting delivery note, and some of the goods were recorded incorrectly between the inventory card and the physical in the warehouse because of the large variety of raw material supplies and the large number of posts or lockers for storing raw material supplies. Loss and damage to raw materials can be detrimental to the company because it automatically reduces the amount of company inventory which has an impact on reducing the profit that the company should receive. In addition, it will cause a loss of consumer trust and other parties with an interest in the Company. Quoted in the research of Putri & Wilasittha (2021) that Fraud, Triangle Theory is one of the theories that explains the causes of someone committing fraud.

There are 3 components of the Fraud Triangle Theory, namely pressure, opportunity, and justification. This study tends to use the Fraud Triangle theory because the variables used are proxies for the existence of pressure, opportunity, and justification. Pressure is a drive for people to commit fraud (Simaremare et al., 2019). Where pressure can be caused by various things including financial and non-financial pressures. Financial

factors arise because of the desire to have a materially sufficient lifestyle. While non-financial factors can encourage someone to commit fraud, namely actions to cover up poor performance (Sukirman & Sari, 2013).

The pressure proxy variable is distributive justice which is related to the perception of the appropriateness of the salary or other compensation received by employees compared to what has been given to the organization (Munyati & Jaeni, 2022). Distributive justice is believed to be one of the factors that can trigger fraud in the Company. Previous research conducted by Dewi (2020) proved that distributive justice has an effect on fraud, but in another study conducted by Didi & Kusuma (2018), it was stated that distributive justice does not have a significant effect on the tendency to commit fraud. Opportunity is an opportunity or chance that allows fraud to occur (Hasuti & Wiratno, 2020). This opportunity usually occurs in relation to an environment where fraud is possible. A weak internal control system, inadequate supervisory management, and unclear procedures contribute to opening up opportunities for fraud (Sukirman and Sari, 2013). The first proxy variable for opportunity is internal control. Until now, Internal Control is one of the most effective ways to reduce fraud. With internal control, it can reduce errors and irregularities from Company personnel. The second proxy variable for opportunity is the accounting information system. The accounting information system is very important in achieving efficiency and effectiveness (Hutahayan, 2020). Companies, if the accounting information system owned by the company is not running optimally, it is possible that fraud will occur. Several previous research findings conducted by Mufidah (2017), Sari & Saputri (2022); Puspita et al. (2022), provide evidence that internal control and accounting information systems have a significant effect on preventing fraud.

Justification (Rationalization) is the most difficult fraud triggering factor to understand because it is related to a person's subjective reasoning which is influenced by internal and external factors (Hadi, 2023). Rationalization causes fraudsters to seek justification for their actions. The proxy variable for justification in this study is morality. Morality is a moral trait or the whole principle and value relating to good or bad (Pangestu & Patriansyah, 2021). Morals concern the good and bad of a person's attitude or behavior. Morals are generally accepted teachings of good and bad regarding actions, attitudes, obligations, and so on (Fitriani et al., 2021; Abidin, 2021). The theory of individual morality development presents that their individual level of moral reasoning will influence their ethical behavior. People with low levels of moral reasoning behave differently from people with high levels of moral reasoning when faced with ethical dilemmas. The higher the level of a person's moral reasoning, the less likely the individual is to commit accounting fraud, and vice versa, the lower the level of a person's moral reasoning, the more likely the individual is to commit fraud (Udayani & Sari, 2017). Previous research conducted by Sumendap et al. (2019); Puspita et al. (2022), stated that morality has a significant effect on fraud prevention. In contrast to research conducted by Suandewi (2021); Senanga (2022), it states that morality does not have a significant effect on fraud prevention.

METHODS

This study uses a quantitative approach focused on warehouse department employees at PT. Yongjin Javasuka Garment. In this study, the sampling technique was carried out by selecting all elements of the population members to be used as samples, with a sample size of 50 people. The data collection method was carried out by distributing questionnaires to all samples that had been selected as research respondents. Data analysis was carried out using multiple linear regression analysis techniques. This technique is used to test the research hypothesis that has been formulated, with the aim of determining the relationship and influence of independent variables on dependent variables (Gozali, 2013). JASP software version 0.18.3.0 was used to assist in the data analysis process, because this software provides the statistical tools needed to carry out multiple linear regression effectively. This quantitative approach was chosen because it

is considered capable of providing an objective and measurable picture of the relationship between the variables studied. The use of samples from relevant populations and appropriate analysis methods is expected to produce valid and reliable findings, which can then be used to draw appropriate conclusions regarding the phenomena studied at PT. Yongjin Javasuka Garment. Thus, the results of this study are expected to provide a significant contribution to the development of management strategies in the company, especially in the management of human resources in the warehouse department.

RESULTS

The characteristics of respondents in this study can be described in the following description. Based on table 2, the majority of employees who work in the warehouse department at PT Yongjin Javasuka Garment are women, totaling 39 people. The majority of the age of the employees working in the warehouse department of PT Yongjin Javasuka Garment is 20-30 years old with a total of 35 people. The majority of the latest education possessed by employees working in the warehouse department of PT Yongjin Javasuka Garment is high school, totaling 45 people. The majority of employees who work in the warehouse department of PT Yongjij Javasuka Garment have a tenure of 1-5 years, totaling 20 people. The majority of employees who work in the warehouse department of PT Yongjij Javasuka Garment have operator positions totaling 31 people.

Table 2. Respondent Characteristics

Respondent Identity		Frequency (N=50)
Gender	Male	11
	Female	39
Age	20-30 years old	35
	31-40 years old	12
	41-50 years old	2
	>50 years old	1
Education	SMA	45
	D1/D2/D3	3
	S1	2
	S2	0
	S3	0
Working period	<1 Years	3
	1-5 Years	20
	6- 10 Years	17
	>10 Years	10
Position	Chief	1
	Supervisor	1
	Admin	17
	Operator	31

To show whether the instrument used is valid or not, namely by comparing the r-calculation value with the r-table value. If the r-calculation value > r-table value, then the research instrument item is said to be valid. From the validity test data in table 3 related to the variables of internal inventory control (X1), accounting information systems (X2), morality (X3), distributive justice (X4), and fraud prevention (Y), has a value of r-count> r-table, so all questionnaire statements in this study are declared valid. validity test results for various items under the categories of internal inventory control (X1), accounting information systems (X2), morality (X3), distributive justice (X4), and fraud prevention (Y). The validity of each item is determined by comparing the calculated r-value with the r-table value of 0.2787. For internal inventory control (X1), ten items (X1.1 to X1.10) show calculated r-values between 0.471 to 0.706, indicating validity. Accounting information systems (X2) also has eight items (X2.1 to X2.8) with calculated r-values between 0.520 to 0.869, all exceeding the r-table value and are valid.

In the morality category (X3), five items (X3.1 to X3.5) are tested with calculated r-values between 0.731 to 0.881, all valid. The distributive justice category (X4) includes four items (X4.1 to X4.4), with r-count values above 0.877, which are also valid. Finally, in fraud prevention (Y), four items (Y1 to Y4) were tested with r-count values between 0.670 to 0.755, all of which are valid. Overall, all items in the five categories are valid, because their r-count values exceed the r-table value of 0.2787, indicating that the items are effective in measuring the appropriate construct.

Table 3. Validity Test

Variable	Item	r-calculation	r-table	Description
Internal inventory control (X1)	X1.1	0.471	0.2787	Valid
	X1.2	0.665	0.2787	Valid
	X1.3	0.671	0.2787	Valid
	X1.4	0.708	0.2787	Valid
	X1.5	0.677	0.2787	Valid
	X1.6	0.536	0.2787	Valid
	X1.7	0.656	0.2787	Valid
	X1.8	0.617	0.2787	Valid
	X1.9	0.689	0.2787	Valid
	X1.10	0.706	0.2787	Valid
Accounting information system (X2)	X2.1	0.641	0.2787	Valid
	X2.2	0.833	0.2787	Valid
	X2.3	0.869	0.2787	Valid
	X2.4	0.865	0.2787	Valid
	X2.5	0.834	0.2787	Valid
	X2.6	0.793	0.2787	Valid
	X2.7	0.586	0.2787	Valid
	X2.8	0.520	0.2787	Valid
Morality (X3)	X3.1	0.784	0.2787	Valid
	X3.2	0.836	0.2787	Valid
	X3.3	0.870	0.2787	Valid
	X3.4	0.731	0.2787	Valid
	X3.5	0.881	0.2787	Valid
Distributive justice (X4)	X4.1	0.877	0.2787	Valid
	X4.2	0.886	0.2787	Valid
	X4.3	0.902	0.2787	Valid
	X4.4	0.902	0.2787	Valid
Fraud prevention (Y)	Y1	0.670	0.2787	Valid
	Y2	0.731	0.2787	Valid
	Y3	0.755	0.2787	Valid
	Y4	0.676	0.2787	Valid

Reliability was tested using Cronbach's Alpha, where data is considered to have good reliability if the Alpha value is >0.60. The results of the reliability analysis show that all tested variables have a good level of internal consistency. Internal inventory control has a Cronbach's Alpha value of 0.755, while the Accounting Information System recorded a value of 0.773. Both of these values exceed the r-critical of 0.60, indicating that the measurement instruments for both variables are reliable and consistent in measuring the intended concept. Furthermore, the Morality and Distributive Justice variables each have Cronbach's Alpha values of 0.810 and 0.839, indicating a very good level of reliability. The Fraud Prevention variable also shows strong reliability with a value of 0.781. Overall, these values confirm that the research instruments used are reliable and capable of producing consistent and accurate data for further analysis.

Table 4. Reliability Test

Variable	Cronbach's Alpha	$r_{-kritis}$	Description
Internal inventory control	0.755	0.60	Reliable
Accounting Information System	0.773	0.60	Reliable
Morality	0.810	0.60	Reliable

Distributive Justice	0.839	0.60	Reliable
Fraud Prevention	0.781	0.60	Reliable

From the reliability test data in table 4 related to the variables of internal inventory control (X1), accounting information system (X2), morality (X3), distributive justice (X4), and fraud prevention (Y), has a Cronbach's Alpha value> 0.60. Then all variables are declared reliable. The normality test is used to determine whether the questionnaire data has a normal distribution. The normality test in this study was carried out visually by observing the histogram graph and the normal Q-Q plot graph.

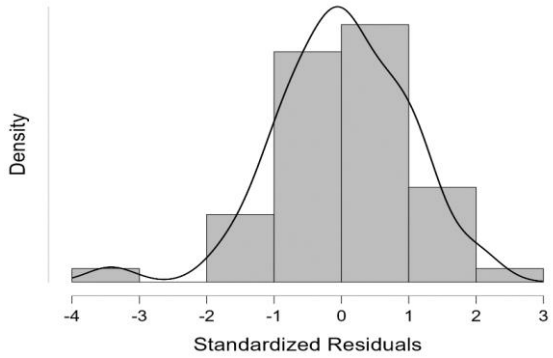

Figure 1. Histogram Graph

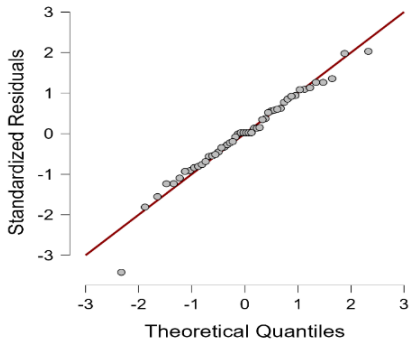

Figure 2. Q-Q Plot

In Figure 1, it shows that the histogram provides a normal distribution pattern which is expressed by a bell-shaped curve. Meanwhile, if observe the normal Q-Q plots graph in Figure 2, it can be seen that the points spread around the diagonal line, with the distribution following the direction of the diagonal line. A multicollinearity test is performed if the VIF value is more than 10 and the tolerance value is less than 0.10, then multicollinearity occurs. Vice versa, if the VIF value is less than 10 and the tolerance value is more than 0.10, then multicollinearity does not occur.

Table 5. Multicollinearity

Model	**Collinearity Statistics Tolerance**	**Collinearity Statistics VIF**
Internal inventory control	0.351	2.847
Accounting Information System	0.469	2.131
Morality	0.666	1.501
Distributive Justice	0.629	1.589

Table 5, shows that there is no multicollinearity between the independent variables, because the results of the calculation of the tolerance value of each independent variable show a result of more than 0.10, and the results of the calculation of the VIF value are less than 10. It can be concluded that there is no multicollinearity between the independent variables in this regression model. Scatter Plot is one method to test whether there is a symptom of heteroscedasticity in a regression model. Scatter Plot is done by looking at the presence or absence of a certain pattern in the scatter plot graph between SRESID and ZPRED.

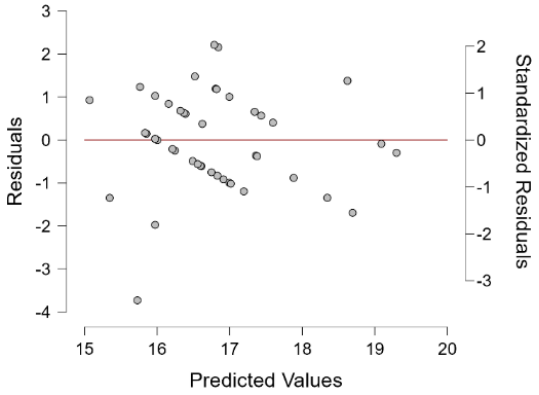

Figure 3. Heteroskedasticity Test

Based on Figure 3, it shows that the points are spread randomly, do not form a particular pattern, and are spread both above and below the number 0 on the Y axis. This shows that there is no heteroscedasticity in the regression model. Multiple linear regression analysis is used to analyze the influence of internal control variables, accounting information systems, morality, and distributive justice on the dependent variable, namely fraud prevention.

Table 6. Multiple Linear Regression Analysis Result

Model		Un-std	Std Error	Std	t	p
H_0	(PT. Interce)	16.76	0.205		81.693	< .001
H_1	(PT. Interce)	5.38	2.183		2.465	0.018
	X1	0.209	0.079	0.502	2.655	0.011
	X2	0.139	0.082	0.275	1.681	0.1
	X3	0.081	0.092	0.122	0.889	0.379
	X4	-0.238	0.111	-0.302	-2.14	0.038

Table 6, the formula for the multiple linear regression analysis equation is as follows. Y = 5,38+ 0,209X1 +0,139X2 + 0,081X3 - 0,238X4 + e. The multiple linear regression equation above shows the relationship between the independent variables and the dependent variables; from the equation, it can be concluded that the constant value is 5.38 which can be interpreted that if all independent variables have a value of 0, then fraud prevention has a value of 5.38. The coefficient value of internal control (X1) of inventory is 0.209 with a positive value, meaning that if other independent variables have a fixed value and internal control of inventory increases by 1, then fraud prevention will increase by 0.209. A positive coefficient means that there is a positive relationship between internal control of inventory and fraud prevention. So, the higher the internal control of inventory, the higher the prevention of fraud.

The coefficient value of the accounting information system (X2) is 0.139 with a positive value, meaning that if other independent variables have a fixed value and the accounting information system increases by 1, then fraud prevention will increase by 0.139. A positive coefficient means that there is a positive relationship between the accounting information system and fraud prevention. So, the higher the accounting information system, the higher the prevention of fraud. The morality coefficient value (X3) is 0.081 with a positive value, meaning that if other independent variables remain the same and morality increases by 1, then fraud prevention will increase by 0.081. A positive coefficient means that there is a positive relationship between morality and fraud prevention. So, the higher the morality, the higher the fraud prevention. The distributive justice coefficient value (X4) is -0.238 with a negative value, meaning that if other independent variables remain the same and distributive justice increases by 1, then fraud prevention will decrease by -0.238. A negative coefficient means that there is a negative relationship between distributive justice and fraud prevention. So, the higher the distributive justice, the lower the fraud prevention. The F test is used to show

whether all independent variables included in the research model have a joint influence on the dependent variable. The basis for accepting or rejecting the hypothesis can be seen by comparing the F-count with the F-table, if the F-count > F-count then the Hypothesis is accepted.

Table 7. Simulate Test Result (F Test)

Model	Variable	Sum of Squares	df	Mean Square	F	p
H_1	Regression	44.895	4	11.224	8.674	< .001
	Residual	58.225	45	1.294		
	Total	103.12	49			

The f-table value is determined by looking at the value of the degrees of freedom df1 (n1) and df2 (n2). The formula is, df1 = k-1 (5-1 = 4) and df2 = n - k (50-5 = 45). then the F-table value is obtained = 2.579. Based on table 7, it shows the F-calculated value of 8.674> F-table 2.579, and significance at the level <0.001 at the 0.05 level. This means that internal inventory control, accounting information systems, morality, and distributive justice have a simultaneous effect on fraud prevention and it can be concluded that H_0 is rejected, and it can be interpreted that the hypothesis is accepted. The requirement for accepting the hypothesis is if the significance value (Sig.) < 0.05 or the t-count value > t-table then (H_0) is rejected and (H_a) is accepted, meaning that the independent variable (X) has a positive and significant partial effect on the dependent variable (Y).

Table 8. Partial Test Result (T Test)

Model	Variable	Un-std	Std Error	Std	t	p
H_0	(PT. Interce)	16.76	0.205		81.693	< .001
H_1	(PT. Interce)	5.38	2.183		2.465	0.018
	X1	0.209	0.079	0.502	2.655	0.011
	X2	0.139	0.082	0.275	1.681	0.100
	X3	0.081	0.092	0.122	0.889	0.379
	X4	-0.238	0.111	-0.302	-2.140	0.038

The t-distribution table is searched at α = 5%: 2 = 2.5% (2-sided test), the number of samples n = 50, with the number of model parameters (k) = 5, df = n-k = 50-5 = 45 obtained t_table = 2.014. According to table 8 above, it can be seen that: The Internal inventory control variable (X1) has a t-count value of 2.465> t-table 2.014 and a significance value of t of 0.011 <0.05, so H_0 is rejected and H_a is accepted. This means that internal inventory control has a partial influence on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment. The Accounting Information System variable has a t-count value of 1.681 <t-table 2.014 and a significance value of t of 0.1> 0.05, so H_0 is accepted and H_a is rejected. This means that the accounting information system does not have a partial effect on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment. The Morality variable has a t-count value of 0.889 <t-table 2.014 and a significance value of t of 0.379> 0.05, so H_0 is accepted and H_a is rejected. This means that morality does not have a partial effect on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment. The Distributive Justice variable has a value of -t_count -2.140 <-t_table -2.014 and a significance value of t of 0.038 <0.05, so H_0 is rejected and H_a is accepted. This means that distributive justice has a partial effect on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment. The coefficient of determination value is between zero and one (0-1). According to Ghozali (2018), a value close to one means that the independent variable provides almost all the information needed to predict the dependent variable.

Table 9. Coefficient of Determination Test Result

Model	R	R^2	Adjusted R^2	RMSE
H_0	0	0	0	1.451
H_1	0.66	0.435	0.385	1.137

Based on Table 9, it can be seen that the value of the determination coefficient (Adjusted R-Square) is 38.5%. This value means that the variables of Internal Inventory Control (X1), Accounting Information System (X2), Morality (X3), and Distributive Justice (X4) are able to influence Fraud Prevention (Y) by 38.5%, the remaining 61.5% can be explained by other variables or other factors not included in this study. From the results of the hypothesis test, the calculated t value> t table (2.465> 2.014) with a significance value of 0.011 <0.05. The hypothesis is accepted, which means that internal inventory control has a partial effect on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment. This means that internal control is one of the factors that can prevent fraud. The higher the level of internal inventory control, the greater the level of fraud prevention. Thus, H_1 is accepted. The results of this study are in line with research conducted by Mufidah (2017), Sari and Saputri (2019), Mahendra et al., (2021), Puspita, et al., (2022), Setiawan (2022) which states that internal control has an effect on preventing fraud.

From the results of the hypothesis test, the t_count value < t_table (1.681 < 2.014) significance value of 0.1> 0.05, so the hypothesis is not accepted, which means that the accounting information system does not have a partial influence on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment, so the hypothesis is rejected. The results of this study are in line with research conducted by Rahmayanti (2020) which states that the accounting information system has no influence on preventing accounting fraud. From the results of the hypothesis test, the t_count value < t_table (0.889 < 2.014) significance value of 0.379> 0.05, so the hypothesis is not accepted, which means that morality does not have a partial influence on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment, so the hypothesis is rejected. The results of this study are in line with research conducted by Senanga et al. (2022), which states that morality does not have a significant effect on preventing fraud in Bumdes funds in Baloli Village, Masamba District, North Luwu Regency.

From the results of the hypothesis test (t-test) carried out, the value of -t_count < -t_table (-2.14 < -2.014) was obtained with a significance value of 0.038 < 0.05. The hypothesis is accepted, which means that distributive justice has a partial effect on preventing fraud in raw material inventory at PT. Yongjin Javasuka Garment. This means that distributive justice is one of the factors that can prevent fraud, H_4 is accepted. Based on the results of this study, it shows that distributive justice has an effect on preventing fraud. However, the direction of the influence is significantly negative. The results of this study are in line with research conducted by Adinda & Ikhsan (2015) and Dewi (2020), which states that distributive justice has an effect on fraud.

CONCLUSION

The results of the study indicate that Internal inventory control has a partial effect on preventing fraud in managing raw material inventory at PT. Yongjin Javasuka Garment. This shows that the better the internal control carried out by the Company, the better the level of fraud prevention in managing raw material inventory at PT. Yongjin Javasuka Garment. The results of the study indicate that the Accounting Information System does not have a partial effect on preventing fraud in managing raw material inventory at PT. Yongjin Javasuka Garment. The results of the study indicate that Morality does not have a partial effect on preventing fraud in managing raw material inventory at PT. Yongjin Javasuka Garment. The results of the study indicate that Distributive Justice has a partial effect on preventing fraud in managing raw material inventory at PT. Yongjin Javasuka Garment. This shows that the fairer the distributive justice at PT. Yongjin Javasuka Garment, the level of fraud prevention in managing raw material inventory at PT. Yongjin Javasuka Garment will decrease. The results of the study indicate that Internal inventory control, accounting information systems, morality and distributive justice have a simultaneous effect on preventing fraud in managing raw material inventory at PT. Yongjin Javasuka Garment.

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