

# The Influence Of Corporate Culture And Internal Control Systems On The Prevention Of Merchandise Fraud

*Determinant of  
Goods Fraud  
Prevention*

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## ABSTRACT

Fraud is a problem that can hinder the achievement of company goals and is usually carried out by individuals who have experience in their field which occurs due to opportunities and conflicts of interest. Therefore, companies need tools that can help in terms of corporate culture or the values that underlie the company's identity, such as regulatory attitudes that employees in the company must have and internal controls such as internal audits. The purpose of this research is to test and find out how much influence company culture and internal control have on preventing goods fraud. Data collection was carried out through distributing questionnaires whose validity and reliability had been tested. For the results of this research, the influence of company culture ( $X_1$ ) on preventing goods *fraud* (Y) has a significant effect. This shows that the better the corporate culture in a company, the better the prevention of goods fraud. For the results, the influence of internal control ( $X_2$ ) on the prevention of goods *fraud* (Y) has a significant effect. This shows that the better the internal control carried out in the company, the better the prevention of goods *fraud*.

**Keywords:** Company Culture, Control System, Merchandise Fraud

## INTRODUCTION

The current growth of the business world seems to continue both in the private and government sectors. With the progress of the business world, this will help the government to successfully carry out development, especially in economic development areas. But currently, in the ever-growing business world, fraud is rampant, including in the private and government sectors. Embezzlement is an act that can be carried out by a party, either an individual or a group, to gain an advantage that can harm another party. Fraud attempts are usually carried out by people who have position and authority, both in industry and within the country, according to Karyono (2013: 11) who states that fraud is an illegal act that is detrimental to businesses and organizations and benefits the perpetrator (Soleman, 2013).

The threat that companies often face is *fraud*. *Fraud* is a dishonest act carried out intentionally so that it can cause harm to the company, company employees or other people for their personal interests. Elder et al (2013:372) state that *fraud* is any deliberate dishonesty to deprive another person or party of their rights or ownership. *Fraud* has become the center of attention for business people in the world, many companies have been destroyed due to a lack of prevention or detection of these *fraudulent acts*, so that public or community trust becomes weak. *Fraud* is often carried out to gain personal gain. Fraud has high effects and risks, it can damage the company's reputation, suffer financial losses, and even the company goes bankrupt, for this reason the company must take action or prevention to anticipate the occurrence of *fraud*.

Amrizal (2004: 4) explains that fraud prevention is an effort or method designed to minimize or eliminate the causes of fraud. Fraud must be prevented as soon as possible. Companies will lose money if they wait until fraud occurs to file a lawsuit. According to

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Arens (2008: 441), one of the factors that can prevent fraud is a culture of honesty and high ethics. Tunggal (2012: 59) also believes that a quality culture of integrity and ethics can prevent fraud within the company.

Company culture refers to a system of shared understanding, to ensure that all company members are guided by the same view, a strong culture is needed in the company. This concept explains the habits that exist within the company regulating behavioral norms that must be followed by employees, each member will behave or behave in accordance with the culture implemented in the company, if there is a new employee in the company then the employee cannot immediately carry out all the rules existing, but the employee sees what habits or culture exist within the company. When the culture in the company is good, it will have a positive impact on the company, thereby reducing *fraud* within the company. Research conducted by Dhany, Seger, and Mohammad (2016) found that organizational culture has a significant influence on fraud prevention. Similar results were also found by Suastawan, Sujana, and Sulindawati (2017). Factors that reduce fraud include corporate culture and internal control. A good manager must be able to protect and manage company assets from fraud. Therefore, companies need effective internal control (Albrecht & Zimbelman, 2011; Cuomo, 2007).

*Fraud* that occurs within companies is usually caused by weak controls implemented by management (Arens, et al, 2009). The implementation of effective internal control is expected to help management protect company assets from *fraud*. If the implementation of the company's internal control is not effective, there will be wider opportunities for employees to commit acts of *fraud*. Meanwhile, if the implementation of the company's internal control is effective, the gap for committing *fraud* will be narrower. The results of research (Kurniawan & Izzaty, 2019; Nawawi, 2018; Yuniarti, 2017; Zakaria, et al, 2016) found that strong internal control is able to prevent fraud *in* a company. Meanwhile, weak internal control will open up opportunities for employees to commit acts of *fraud* even though they may not have the intention. ACFE research results (2002 and 2004) in Silverstone & Sheetz (2007) show that internal control is the most effective tool for preventing fraud *and* strong internal control has a significant positive effect on *fraud prevention*.

By paying attention to the problems above, the problem formulation can be described as follows. (1) How does company culture influence the prevention of procurement fraud at PT XYZ? 2. How does internal control influence the prevention of procurement fraud at PT XYZ? And 3. How do company culture and internal control influence the prevention of procurement fraud at PT XYZ?

Culture is basically the foundation of a company. If the foundation is not strong enough, no matter how great the building is, it will not be able to support it. Culture teaches employees things such as acceptable absences (Nicholson and Johns, 2012: 397). Some cultures encourage employees to use sick leave for work or overtime to optimize productivity, or reduce absences from the workplace. Company culture has several functions. First, corporate culture plays a differentiating role. This means that work culture creates clear differences between organizations. Second, organizational culture gives organizational members a sense of identity. Third, organizational culture fosters the development of commitment to something beyond individual interests. Fourth, corporate culture increases the stability of the social system (Uha, 2013).

Regarding the social aspect, culture acts as the social glue that holds an organization together by providing precise standards regarding what employees should say and do. Ultimately, culture acts as a meaning-making and control mechanism that guides and shapes employee attitudes and behavior. Company culture helps direct human resources towards achieving the company's vision, mission and goals. Besides that, it will increase team cohesion between several departments, divisions or company units, so that it can become the glue that binds people in the company together. Thus, the function of corporate culture is as a social glue in uniting members in achieving organizational goals

in the form of provisions or values that must be said and carried out by employees. This can also function as a control over employee behavior (Sutrisno, 2010: 10-11).

Internal control carried out by a company is one of the factors that determines the reliability of the financial reports produced by the company. Therefore, before carrying out a detailed examination of the information contained in the financial reports, the auditor must understand internal control first (Sari, 2014). According to COSO (Committee on Organizational Advancement of the Treadway Commission) (2019), "internal controls" are "controls exercised by the board of directors, management, and other employees of a company to provide reasonable control." "Designed Processes." Performance Assurance "Provides operational, reporting, and compliance objectives." (Internal controls are processes carried out by a company's board of directors, management, and other employees that are designed to provide reasonable assurance regarding the achievement of operational, reporting, and compliance objectives.

According to Amin Widjaja Tunggal (2013: 24): "Internal control is a process carried out by the board of directors, management and other employees of a company to provide adequate confidence regarding the achievement of the following objectives: (a) effectiveness and efficiency of business processes, (b) reliability of financial reporting, and (c) compliance with applicable laws and regulations.

The aim of the internal control system according to Gelinas (2012) is: The internal control system (SPI) aims to provide adequate confidence in achieving effectiveness and efficiency in achieving the objectives of administering state government, reliability of financial reporting, safeguarding state assets, and compliance with applicable laws and regulations. applies which consists of:

- a. The objectives of controlling the operations process are the effectiveness of operations, the efficiency of employees towards assets ( *efficient employment of resources* ), and asset security ( *resource security* ).
- b. The objectives of controlling the information process, namely the correctness of input ( *input validity* ), completeness of input ( *input completeness* ), accuracy of input ( *input accuracy* ), completeness and up-to-date accuracy ( *update completeness and accuracy* ).

The principles of internal control according to Hery (2016:162-170) are explained as follows:

- a. Determination of responsibilities

The most important (most important) characteristic of internal control is the assignment of responsibility to each employee specifically. Determining responsibilities here is so that each employee can work according to certain (specific) tasks that have been entrusted to him. Control over certain work will be more effective if only one person is responsible for a particular task/work.

- b. Separation of duties

Separation of duties here means separation of functions or division of work.

- c. Documentation

Documents provide evidence that a business transaction or economic event has occurred. By affixing or providing a signature (or initials) to a document, the person responsible for a transaction or event can be easily identified.

- d. Physical, mechanical and electronic controls

The use of physical, mechanical, and electronic controls is essential. Physical controls are primarily related to securing assets. Mechanical and electronic controls also secure assets

- e. Independent checking or internal verification

Most internal control systems provide independent checks or internal verification. This principle includes reviewing, comparing, and matching data that has been prepared by different employees.

*Fraud* cases which are increasingly common cause quite large losses for companies. If fraud cannot be reduced or prevented, then children will have fatal consequences for the company. For this reason, company management must take appropriate action to prevent fraud According to Karyono (2013:47) *fraud prevention* is: "Preventing *fraud* is all efforts to

ward off potential perpetrators, narrow the space for action, and identify activities that have a high risk of fraud.

**METHOD**

The research used is a quantitative descriptive approach. Descriptive quantitative, namely using sample or population data in its current state to describe or provide an overview of the object under study (Suggyono, 2010: 29). This research adopts a research method using the regression analysis method. This regression analysis technique is used to obtain information about the degree of relationship that occurs between the independent variables and the dependent variable (Hadi, 2010: 4). The data collection method used in this research is determined by providing this list. The method for distributing the questionnaire is as follows.

1. Library Research (Library Research) Library Research (Library Research) is a process that aims to find various knowledge and theories related to a research topic by browsing books, magazines, articles, materials, etc. Internet or various related literature. This is intended as a reference source for the author to discuss the theory or literature review that underlies the discussion of this research problem.
2. Questionnaire method The questionnaire method is a data collection method that is carried out by presenting respondents with a series of questions or documents that require answers (Sugiyono, 2016: 199).

How to test data

1. Validity and reliability tests of the questions were carried out to determine valid and reliable research.
2. Reliability testing is the degree of stability of a measuring instrument in measuring symptoms or events.

The purpose of this research is to test whether company culture and internal control have an effect on fraud prevention. For this purpose, several linear regression analysis techniques are used. Descriptive statistical analysis is a general description of all the variables used in this research by looking at the descriptive statistics table which shows the measurement of the mean (average) and standard deviation (standard deviation). look for. and maximum-minimum.

**FINDING AND DISCUSSION**

**Results of Descriptive Analysis of Research Data**

Descriptive statistical analysis was carried out with the aim of finding out answers from respondents regarding each variable that was given a statement through the research questionnaire. The variables given statements in the questionnaire include Company Culture ( $X_1$ ), Internal Control System ( $X_2$ ) and goods *fraud prevention* (Y). The following criteria for the average answers of respondents in the questionnaire can be seen in the table below:

Table 1 Criteria for respondents' answers to the questionnaire

Category	Average value
Very Not Good	1.00-1.79
Not good	1.80-2.59
Not good	2.60-3.39
Good	3.40-4.19
Very very good	4.20-5.00

**Company Culture ( $X_1$ )**

Based on the data collected from the corporate culture questionnaire, the results of the frequency distribution can be seen in the table below:

Table 2 Frequency Distribution of Corporate Culture ( $X_1$ )

No	Item	Score										Mean
		STS		T.S		K.S		S		SS		
		F	%	f	%	F	%	f	%	F	%	

1	X1.1	0	0%	0	0%	6	8%	32	45%	33	46%	4,38
2	X1.2	0	0%	0	0%	6	8%	33	46%	32	45%	4.37
3	X1.3	0	0%	0	0%	6	8%	36	51%	29	41%	4.32
4	X1.4	0	0%	0	0%	12	17%	40	56%	19	27%	4,10
5	X1.5	0	0%	0	0%	10	14%	32	45%	29	41%	4.27
6	X1.6	0	0%	0	0%	7	10%	37	52%	27	38%	4.28
7	X1.7	0	0%	0	0%	12	17%	26	37%	33	46%	4.30
8	X1.8	0	0%	0	0%	5	7%	20	28%	46	65%	4.58
Average												4.32

Source: processed primary data

### Internal Control (X<sub>2</sub>)

Based on the data collected from the product design questionnaire, the results of the frequency distribution can be seen in the table below:

Table 3 Frequency Distribution of Internal Control (X<sub>2</sub>)

No	Item	Score										Mean
		STS		TS		KS		S		SS		
		F	%	f	%	F	%	F	%	F	%	
1	X2.1	0	0%	0	0%	1	3	30	120	40	200	4,55
2	X2.2	0	0%	0	0%	2	6	27	108	42	210	4,56
3	X2.3	0	0%	0	0%	2	6	42	168	27	135	4,35
4	X2.4	0	0%	0	0%	4	12	40	160	27	135	4,32
5	X2.5	0	0%	0	0%	3	9	41	164	27	135	4,34
6	X2.6	0	0%	0	0%	4	12	35	140	32	160	4,39
7	X2.7	0	0%	0	0%	5	15	38	152	28	140	4,32
8	X2.8	0	0%	0	0%	5	15	35	140	31	155	4,37
9	X2.9	0	0%	0	0%	12	36	26	104	33	165	4,30
10	X2.9	0	0%	0	0%	15	45	28	112	28	140	4,18
11	X2.9	0	0%	0	0%	10	30	37	148	24	120	4,20
12	X2.9	0	0%	0	0%	2	6	37	148	32	160	4,42
13	X2.9	0	0%	0	0%	2	6	34	136	35	175	4,46
14	X2.9	0	0%	0	0%	4	12	37	148	30	150	4,37
15	X2.9	0	0%	0	0%	3	9	24	96	44	220	4,58
Rata-rata												4.38

Source: processed primary data

### Prevention of Goods Fraud (Y)

Based on the data collected from the goods fraud prevention questionnaire, the results of the frequency distribution can be seen in the table below:

Table 4 Frequency Distribution of Goods Fraud Prevention (Y)

No	Item	Score										Mean
		STS		T.S		K.S		S		SS		
		F	%	f	%	F	%	f	%	F	%	
1	Y1.1	0	0%	0	0%	12	36%	27	108%	32	160%	4,28
2	Y2.2	0	0%	0	0%	14	42%	29	116%	28	140%	4,20
3	Y3.3	0	0%	0	0%	8	24%	39	156%	24	120%	4,23
4	Y3.4	0	0%	0	0%	16	48%	26	104%	29	145%	4,18
5	Y3.5	0	0%	0	0%	6	18%	30	120%	35	175%	4,41
6	Y3.6	0	0%	0	0%	17	51%	23	92%	31	155%	4,20
7	Y3.7	0	0%	0	0%	15	45%	30	120%	26	130%	4,15
8	Y3.8	0	0%	0	0%	16	48%	38	152%	17	85%	4,01
9	Y3.9	0	0%	0	0%	6	18%	37	148%	28	140%	4,31
10	Y3.10	0	0%	0	0%	11	33%	33	132%	27	135%	4,23
11	Y3.11	0	0%	0	0%	17	51%	20	80%	34	170%	4,24

12	Y3.12	0	0%	0	0%	6	18%	28	112%	37	185%	4.44
Average												4.24

Source: processed primary data

### Validity Test and Reliability Test Results

After being filled in by the respondent and collected again, the next step is to determine validity based on the *product moment correlation coefficient* from Karl Person, with the test results in the table below:

Table 5 Company Culture Variable Validity Test Results ( $X_1$ )

No	Item/Statement	r-count	r-table	Note	Conclusion
1	Statement 1	0.712	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
2	Statement 2	0.606	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
3	Statement 3	0.730	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
4	Statement 4	0.691	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
5	Statement 5	0.672	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
6	Statement 6	0.648	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
7	Statement 7	0.604	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
8	Statement 8	0.714	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid

Source: Data processed from 2021 research results

Based on the table above, the item score results are obtained with the total score value. This calculated  $r$  value is then compared with the  $r_{\text{table}}$  value found at a significance of 5% with a two-sided test  $n = 30$ , then the  $r_{\text{table}}$  can be determined from  $df = n-2 = 30-2 = 28$ . The  $r_{\text{table}}$  value of 28 is 0.361. Based on the value of the analysis consisting of 8 statements, it can be stated that all statement items are valid. Next, a reliability test will be carried out with the results shown in the table below:

Table 6 Reliability Test Results for Corporate Culture Variables ( $X_1$ )

### Reliability Statistics

Cronbach's Alpha	N of Items
,826	8

Source: Data processed from 2021 research results

From the results of the analysis in the table above, an Alpha value of 0.826 is obtained. The data is said to be reliable if *Cronbach's Alpha* is above 0.60, because  $0.826 > 0.60$ , it can be concluded that the items in the statement are reliable.

After being filled in by the respondent and collected again, the next step is to determine validity based on the *product moment correlation coefficient* from Karl Person, with the test results in the table below:

Table 7 Internal Control Variable Validity Test Results ( $X_2$ )

No	Item/Statement	r-count	r-table	Note	Conclusion
1	Statement 1	0.712	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
2	Statement 2	0.611	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
3	Statement 3	0.527	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
4	Statement 4	0.542	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
5	Statement 5	0.603	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
6	Statement 6	0.602	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
7	Statement 7	0.608	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
8	Statement 8	0.600	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
9	Statement 9	0.610	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
10	Statement 10	0.636	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
11	Statement 11	0.625	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
12	Statement 12	0.672	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
13	Statement 13	0.648	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
14	Statement 14	0.690	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
15	Statement 15	0.714	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid

Source: Data processed from 2021 research results

Based on the table above, the item score results are obtained with the total score value. This calculated  $r$  value is then compared with the  $r_{table}$  value found at a significance of 5% with a two-sided test  $n = 30$ , then the  $r_{table}$  can be determined from  $df = n-2 = 30-2 = 28$ . The  $r_{table}$  value of 28 is 0.361. Based on the analysis value consisting of 15 statements, it can be stated that all statement items are valid. Next, a reliability test will be carried out with the results shown in the table below:

Table 8 Internal Control Variable Reliability Test Results ( $X_2$ )

Reliability Statistics	
Cronbach's Alpha	N of Items
,922	15

Source: Data processed from 2021 research results

From the results of the analysis in the table above, an Alpha value of 0.922 is obtained. The data is said to be reliable if *Cronbach's Alpha* is above 0.60, because  $0.922 > 0.60$ , it can be concluded that the items in the statement are reliable.

After being filled in by the respondent and collected again, the next step is to determine validity based on the *product moment correlation coefficient* from Karl Person, with the test results in the table below:

Table 9 Validity Test Results for Goods Fraud Prevention Variables (Y)

No	Item/Statement	r-count	r-table	Note	Conclusion
1	Statement 1	0.603	0.361	$r_{count} > r_{table}$	Valid
2	Statement 2	0.641	0.361	$r_{count} > r_{table}$	Valid
3	Statement 3	0.621	0.361	$r_{count} > r_{table}$	Valid
4	Statement 4	0.542	0.361	$r_{count} > r_{table}$	Valid
5	Statement 5	0.603	0.361	$r_{count} > r_{table}$	Valid
6	Statement 6	0.602	0.361	$r_{count} > r_{table}$	Valid
7	Statement 7	0.608	0.361	$r_{count} > r_{table}$	Valid
8	Statement 8	0.604	0.361	$r_{count} > r_{table}$	Valid
9	Statement 9	0.573	0.361	$r_{count} > r_{table}$	Valid
10	Statement 10	0.629	0.361	$r_{count} > r_{table}$	Valid
11	Statement 11	0.680	0.361	$r_{count} > r_{table}$	Valid
12	Statement 12	0.672	0.361	$r_{count} > r_{table}$	Valid

Source: Data processed from 2021 research results

Based on the table above, the item score results are obtained with the total score value. This calculated  $r$  value is then compared with the  $r_{table}$  value found at a significance of 5% with a two-sided test  $n = 30$ , then the  $r_{table}$  can be determined from  $df = n-2 = 30-2 = 28$ . The  $r_{table}$  value of 28 is 0.361. Based on the value of the analysis consisting of 12 statements, it can be stated that all statement items are valid. Next, a reliability test will be carried out with the results shown in the table below:

Table 10 Reliability Test Results for Goods Fraud Prevention Variables (Y)

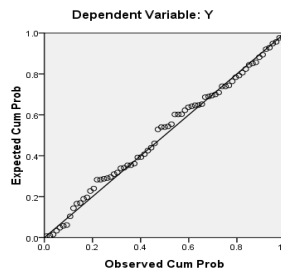
Reliability Statistics	
Cronbach's Alpha	N of Items
,911	12

Source: Data processed from 2021 research results

From the results of the analysis in the table above, an Alpha value of 0.911 is obtained. The data is said to be reliable if *Cronbach's Alpha* is above 0.60, because  $0.911 > 0.60$ , it can be concluded that the items in the statement are reliable.

The data normality test is used to determine whether each research variable is normal or not. Can be seen from the normal *probability plot* which forms a straight diagonal line. If the data spreads around then it shows a normal distribution pattern. If it is far from the diagonal line/histogram graph, it shows an abnormal distribution pattern. After carrying out the normality test, a graphic output is obtained as in the image below:

Normal P-P Plot of Regression Standardized Residual



Source: SPSS Processing

Figure 1 Graph *PP Plot of Regression Standardized Residual*

Based on the chart display image above, it can be seen in the P-Plot image that the dots follow and approach the diagonal line, so it can be concluded that the regression model meets the normality assumption.

Multicollinearity is a situation where two or more independent variables in a regression model have a perfect or almost perfect linear relationship. A good regression model should be free from multicollinearity problems. The impacts caused by multicollinearity are:

1. The standard error value for each coefficient is higher, resulting in a lower t number.
2. As the number of independent variables increases, the standard error of the estimate increases.
3. It is difficult to see the influence of each independent variable.

To determine whether there is a multicollinearity problem, researchers can test the tolerance and VIF values. The smaller the tolerance and the greater the VIF, the closer the multicollinearity problem is. Most studies show that multicollinearity problems do not occur when the tolerance is greater than 0.1 and the VIF is less than 10.

The following is hypothesis testing for the multicollinearity test:

1.  $H_0 = \text{Tolerance} > 0.1$  and  $VIF < 10$

In other words, if the *Tolerance value* is more than 0.1 or 10 percent and the VIF value is less than 10, then it can be concluded that there is no multicollinearity problem between the independent variables in the regression model.

2.  $H_1 = \text{Tolerance} < 0.1$  and  $VIF > 10$

In other words, if the *Tolerance value* is less than 0.1 or 10 percent and the VIF value is more than 10, then it can be concluded that there has been a multicollinearity problem between the independent variables in the regression model.

After testing, the output obtained is as shown in the table below:

Table 4.11 Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	6.547	4.716		1.388	.170		
X1	.473	.097	.424	4.878	.000	.810	1.234
X2	.425	.077	.478	5.506	.000	.810	1.234

a. Dependent Variable: Y

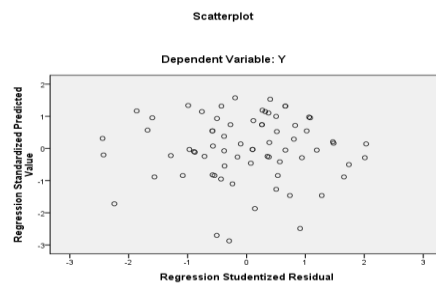
Source: SPSS Processing

In table 11 you can see the *tolerance value* for each variable, the corporate culture variable ( $X_1$ ) is 0.810 with a VIF value of 1.234. The internal control variable *tolerance value* is 0.810 with a VIF value of 1.234. Based on the guidelines for the multicollinearity test, the *tolerance value* is  $> 0.1$  and the VIF value is  $< 10$ , it can be seen that there is no correlation between the corporate culture variables and internal control. There is no multicollinearity in this regression model. Thus, in the analysis model there is no autocorrelation



interference or it can be stated that in this regression model there is no correlation between confounding errors in period t and confounding errors.

The heteroscedasticity test aims to test whether there is an inequality of residual variance from one observation to another in the regression model. If the variance of the residuals remains constant across observations, it is called homoscedasticity, and if it is different it is called heteroscedasticity. To identify heteroscedasticity problems, the graphical representation between predicted (ZPRED) and residual (ZRESID) values of the dependent variable was examined. If the plot shows a certain pattern (wavy, wide, then narrow), then heteroscedasticity occurs. If there is no particular pattern and the graph points on the Y axis are spread above and below zero, then it can be concluded that there is no heteroscedasticity problem. A good regression model is a graph that does not show homoscedasticity or heteroscedasticity.



Source: SPSS Processing

Figure 2 Heteroscedasticity Test Results

The image above shows that certain regular patterns such as wavy, wide, etc. do not occur. In accordance with the heteroscedasticity test guidelines, in this study there was no heteroscedasticity or what is called homoscedasticity. This is proven by the graph plot above which does not form a certain regular pattern so this research is worthy of further testing.

### Hypothesis Testing Results

Multiple linear regression analysis is an analytical method used to determine the prediction determination of the influence that occurs between the independent variables ( $X_1$  and  $X_2$ ) on the dependent variable ( $Y$ ). The results of the multiple linear regression test can be seen in the table below:

Table 12 Multiple linear regression analysis Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.547	4.716		1.388	.170
X1	.473	.097	.424	4.878	.000
X2	.425	.077	.478	5,506	.000

a. Dependent Variable: Y

Source: SPSS Processing

From the SPSS 24 calculation results, the following multiple regression equation is obtained:

$$Y = 6.547 + 0.473X_1 + 0.425X_2 + e$$

The value 0.473 is the regression coefficient value for the corporate culture variable, so  $b_1 = 0.473$ , which means that every 1 (one) unit increase in corporate culture will increase goods *fraud prevention* by 0.473 units, provided that the other independent variables are constant or do not change, meaning the better company culture will increase the prevention of goods *fraud*.

The value 0.425 is the regression coefficient value for the internal control variable, so  $b_1 = 0.425$ , which means that every 1 (one) unit increase in internal control will increase

goods *fraud prevention* by 0.425 units, provided that the other independent variables are constant or do not change, meaning the better Internal control will increase the prevention of goods *fraud*. The constant value ( $\alpha$ ) has a positive value of 6,547, meaning that it can be stated that the contribution of variables outside the regression model examined in this research has a positive impact on preventing goods *fraud* of 6,547 units and  $e$  is a nuisance variable.

Partial regression testing (t test) is useful for partially testing the influence of the independent variable on the dependent variable. To find out whether there is an influence of the independent variable on the dependent variable, it can be seen by comparing the probability value (*p-value*) of the variable with the significance level used of 0.05. If the *p-value* is smaller than 0.05 then it can be said that the independent variable partially has a significant influence on the dependent variable.

Then compare the *calculated t value* with the *table t value*. With a sample of 71 respondents, the calculation is  $df = nk$ , namely  $df = 71-2 = 69$ , so in the *t table* the known value is 1,995 with a significance level of 0.005. The sig value for the influence of Corporate Culture ( $X_1$ ) on preventing goods *fraud* (Y) is  $0.000 < 0.05$ , and the *calculated t value*  $> t_{table}$  is  $4,878 > 1,995$ . So Company Culture ( $X_1$ ) has a significant effect on preventing goods *fraud*. This shows that the better the corporate culture of PT Padang Golf Bukit Sentul, the better the prevention of goods fraud at PT Padang Golf Bukit Sentul.

The sig value for the effect of internal control ( $X_2$ ) on preventing goods *fraud* (Y) is  $0.000 < 0.05$ , and the *calculated t value*  $> t_{table}$  is  $5,506 > 1,995$ . So internal control ( $X_2$ ) has a significant effect on preventing goods *fraud*. This shows that the better the internal control carried out by PT Padang Golf Bukit Sentul, the better the prevention of goods fraud at PT Padang Golf Bukit Sentul.

The F test aims to determine how far the influence of independent variables simultaneously has on the dependent variable. After getting the *calculated F value*, it is then compared with the *F table value* with a significance level of 0.05 or 5%, with the criterion that  $H_0$  is rejected if  $F_{calculated} < F_{table}$  and  $H_a$  is accepted if  $F_{calculated} > F_{table}$ . The hypothesis design in this research is as follows:

$H_0 : \beta = 0$  (no influence of  $X_1$  and  $X_2$  on Y) there is no influence between corporate culture variables and internal control on preventing goods *fraud*

$H_a : \beta \neq 0$  (no influence of  $X_1$  and  $X_2$  on Y) there is no influence between corporate culture variables and internal control on preventing goods *fraud*

It was previously known that the number of respondents in this study was 71 respondents, so the calculation method is  $df = nk-1$ , namely  $df = 71-2-1 = 68$ . From the results of these calculations, an *F table* of 3.98 is obtained with a significance level ( $\alpha$ ) of 0.05. Following are the results of the F test:

Table 14 F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	342,477	2	171,238	47,843	,000 <sup>a</sup>
Residual	243.383	68	3.579		
Total	585.859	70			

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Based on the examiner of the influence of corporate culture variables and internal control on preventing goods *fraud* using the F test, the *calculated F value* was  $47,843 > 3.98$  with a significance of  $0.000 < 0.05$ , so it can be stated that this hypothesis ( $H_a$ ) is accepted. From this explanation, it shows that simultaneously the independent variables from this research, namely corporate culture ( $X_1$ ) and internal control ( $X_2$ ) have a significant influence on the dependent variable goods *fraud prevention* (Y). This shows that the better the company culture is accompanied by high internal control, the lower the occurrence of goods *fraud*.

### Coefficient of Determination

The coefficient of determination test aims to determine the extent to which variable variants influence and how much the contribution of corporate culture and internal control to preventing goods *fraud* is calculated in the coefficient. After testing, the following results were obtained:

Table 14 Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,765 <sup>a</sup>	,585	,572	1,892

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source: SPSS Processing

The percentage influence of corporate culture and internal control variables together on preventing goods *fraud* obtained an *Adjusted R Square value* of 0.572 or 57.2%. This shows that the percentage contribution of the influence of the independent variables, namely corporate culture and internal control, together has a positive influence of 57.2%, while the remaining 42.8% (100%-57.2%) is influenced by other variables that the researchers did not thorough. And a coefficient of determination value greater than 0.5 indicates that the independent variable can explain the dependent variable well or strongly.

### CONCLUSIONS

The conclusions that can be drawn from the analysis of corporate culture and internal control systems and their influence on preventing goods fraud are as follows: The t test results show The sig value for the influence of company culture (X<sub>1</sub>) on preventing goods *fraud* (Y) is 0.000 < 0.05, and the  $t_{\text{calculated}} > t_{\text{table}}$  is 4,878 > 1,995. So Company Culture (X<sub>1</sub>) has a significant effect on preventing goods *fraud*. This shows that the better the corporate culture in a company, the better the prevention of goods fraud at PT Padang Golf Bukit Sentul. The t test results show The sig value for the effect of internal control (X<sub>2</sub>) on preventing goods *fraud* (Y) is 0.000 < 0.05, and the  $t_{\text{calculated}} > t_{\text{table}}$  is 5,506 > 1,995. So internal control (X<sub>2</sub>) has a significant effect on preventing goods *fraud*. This shows that internal control is getting better carried out in a company, the better the prevention of fraud on PT Padang Golf Bukit Sentul goods.

Based on the examiner of the influence of corporate culture variables and internal control on preventing goods *fraud* using the F test, the  $F_{\text{calculated}} > F_{\text{table}}$  was 47,843 > 3.98 with a significance of 0.000 < 0.05, so it can be stated that this hypothesis (H<sub>a</sub>) is accepted. From this explanation, it shows that simultaneously the independent variables from this research, namely corporate culture (X<sub>1</sub>) and internal control (X<sub>2</sub>) have a significant influence on the dependent variable goods *fraud prevention* (Y).

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