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Judul: Could the minimization of opportunity prevent fraud? An empirical study in the auditors' perspective

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[AC] Submission ID 895
Kotak Masuk



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Thank you for your submission to AC. Below is a copy of the information submitted for your records.

Submission ID: 895

Title: Could the Minimization of Opportunity Prevent Fraud? An Empirical Study in the Auditors' Perspective

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Topic(s):

- Managerial accounting
- Supply Chain management
- Corporate management

Keywords: Minimization opportunity, method of prevention and detection fraud, internal

control, management policy, management integrity

Abstract: Fraud prevention is the best effort to solve fraud problem. Minimizing opportunities can be one of the factors that needs to be considered to prevent fraud. This research aimed to analyze the effect minimization opportunity, which consists of several variables, specifically methods of prevention and detection of fraud, internal control, management policy and management integrity, to the prevention of fraud in point of view of the auditors of the Audit Board of the Republic of Indonesia and the local government internal auditors. Data collected by using questionnaire. Usable sample consisted of 79 respondents. Data were tested using PLS. The research result declared that internal control is an effective factor to minimize opportunities to prevent fraud. Another finding from the study was that fraud prevention and detection methods were not able to reduce fraud. Instead, the fraud prevention and detection methods have a positive effect on the likelihood of fraud. The important thing that needs to be considered in future research is that the distribution of questionnaires to internal and external auditors can be carried out proportionally so that the perceptions of each parties can be tested and compared.

Comments:



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Your paper in Accounting #895
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Date: Feb, 14, 2021

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