

## The Influence of Internal Control, Audit Committee, Whistleblowing System, and Moral Sensitivity on Fraud Prevention

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### **Keywords:**

*Internal Control, Audit Committee Effectiveness, Whistleblowing System, Moral Sensitivity, Fraud Prevention*

### **Abstract**

*The primary objective of this study is to evaluate how internal controls, audit committee efficiency, whistleblowing systems, and moral sensitivity influence efforts to minimize fraud in infrastructure corporations listed on the Indonesia Stock Exchange (IDX) from 2021 to 2024. Using a quantitative approach, this study tests the hypothesis regarding the positive and significant impact of each independent variable on fraud prevention. Secondary data sourced from companies' annual reports were selected using purposive sampling. To test the relationships among variables, the researcher applied panel data regression with a fixed-effects model. The analysis results indicate that strengthening corporate governance and collective moral awareness collectively enhance the effectiveness of fraud prevention. These findings confirm that robust governance mechanisms are a crucial instrument in mitigating the risk of illegal activities within organizations. The implications of this research suggest that management should be more proactive in optimizing the role of the audit committee and fostering moral sensitivity as a long-term preventive strategy.*

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## INTRODUCTION

Fraud control has become a critical issue for infrastructure companies due to its significant impact on project continuity, reputation, and financial performance. The increasing number of fraud findings in the Indonesian infrastructure sector in recent years indicates that traditional monitoring mechanisms have not always been effective in preventing or detecting financial statement manipulation and project budget misuse (Haryanto & Ardillah, 2022). The infrastructure sector is inherently exposed to higher fraud risks due to large-scale investments, complex project structures, and the involvement of multiple stakeholders, which increase the potential for opportunistic behavior and weak oversight. Therefore, strengthening fraud prevention mechanisms is essential to ensure transparency, accountability, and sustainable organizational performance.

In practice, fraud prevention efforts often involve a combination of mechanisms: strong internal control, an effective audit committee, an adequate whistleblowing system, and the development of an ethical culture through strengthening individual moral sensitivity. Several empirical studies have shown that internal control and moral sensitivity can reduce fraud incidents by increasing detection and ethical awareness among employees (Oktrivia et al., 2024). Internal control functions as a preventive and detective mechanism by ensuring compliance with procedures, while moral sensitivity shapes individual judgment in recognizing ethical dilemmas. In addition, whistleblowing systems are designed to facilitate early detection of fraud through reporting channels, and audit committees play a supervisory role in ensuring the reliability of financial reporting and governance practices.

However, findings related to the influence of whistleblowing systems and audit committees are not always consistent some studies report significant positive effects, while others find weak or insignificant influence depending on organizational context and the design of the mechanisms (Setyon et al., 2023). These inconsistencies indicate that fraud prevention cannot be explained

solely by formal control mechanisms, but also depends on contextual and behavioral factors within the organization. Consequently, a more integrative approach that combines structural and individual perspectives is required to better understand fraud prevention.

From the literature review, a clear research gap emerges in the context of infrastructure companies in the 2021–2024 period: first, most previous studies examined fraud prevention factors only partially (e.g., internal control alone or whistleblowing alone), resulting in limited evidence on the simultaneous influence of four variables internal control, audit committee, whistleblowing system, and moral sensitivity on fraud prevention in the infrastructure sector (Ginting & Daljono, 2023). Second, there are inconsistencies in research findings regarding the effectiveness of whistleblowing systems and the role of audit committees, which are likely moderated by sector characteristics (public vs. private), company size, and organizational culture variables that have not been sufficiently explored specifically in the infrastructure industry. These inconsistencies indicate that fraud prevention cannot be explained solely by formal control mechanisms, but also depends on contextual and behavioral factors within the organization. Consequently, a more integrative approach that combines structural and individual perspectives is required to better understand fraud prevention.

To address this gap, this study adopts Cressey's fraud triangle theory as the main theoretical framework, which examines motive (pressure), opportunity, and rationalization. This theory is relevant since it enables the integration of structural aspects (internal control, audit committee, whistleblowing system) in reducing opportunities for fraud, and individual aspects (moral sensitivity) in minimizing rationalization. By linking these elements, the study provides a more holistic explanation of how fraud can be prevented through both organizational controls and ethical awareness. This approach also aligns with recent empirical studies that combine control mechanisms and behavioral factors in analyzing fraud prevention.

The novelty of this study lies in three main contributions. First, it examines the simultaneous influence of four variables internal control, audit committee, whistleblowing system, and moral sensitivity within a comprehensive model specifically for infrastructure companies during the 2021–2024 period, a context that has received relatively limited empirical attention. Second, it evaluates the relative role and interaction between structural mechanisms (audit and control systems) and individual factors (moral sensitivity), thus providing insight into whether employee ethical awareness strengthens or weakens the effectiveness of formal controls. Third, it offers focused practical policy recommendations for management and regulators in the infrastructure sector based on recent evidence. These contributions are supported by recent studies showing variations in the effectiveness of governance mechanisms depending on constructs and organizational contexts (Manurung & Astuti, 2025).

Based on the above discussion, this study formulates the following research questions: (1) Does internal control influence fraud prevention in infrastructure sector companies during 2021–2024? (2) Does the audit committee influence fraud prevention? (3) Does the whistleblowing system affect fraud prevention efforts? (4) Does moral sensitivity influence fraud prevention? and (5) Does moral sensitivity strengthen the effectiveness of formal control mechanisms in preventing fraud? Accordingly, this study aims to: (1) analyze the influence of internal control on fraud prevention; (2) examine the influence of the audit committee; (3) evaluate the influence of the whistleblowing system; (4) assess the role of moral sensitivity; and (5) explore the interaction between formal control mechanisms and moral sensitivity. This study is important and relevant as it provides more holistic empirical evidence to design appropriate anti-fraud strategies for the infrastructure sector a sector requiring strict oversight due to large budgets and project complexity.

## METHODS

This study adopts a quantitative design, utilizing secondary data as the primary instrument to examine the relationship between the effectiveness of internal controls, the role of the audit

committee, the implementation of a whistleblowing system, and the level of moral sensitivity toward the prevention of fraudulent practices. The choice of a quantitative method is based on the need to test hypotheses objectively through measurable statistical procedures (Febri & Handayani, 2025). To produce a more robust and comprehensive analysis, the researchers applied panel data regression techniques that integrate cross-sectional and time-series dimensions.

The target population includes all issuers in the infrastructure sector listed on the Indonesia Stock Exchange from 2021 to 2024. Sampling was conducted using purposive sampling to ensure the data aligns with the study's specific objectives (Honesty et al., 2024). The selection criteria are as follows: (1) the company was continuously listed during the observation period; (2) availability of complete annual reports; (3) use of the Indonesian Rupiah (IDR) as the currency in financial reporting; and (4) completeness of data related to all operational variables. Based on these criteria, a sample of 40 companies with a total of 160 observations (firm-years) was obtained. The use of balanced panel data is expected to ensure the reliability and consistency of the data analysis results.

**Table 1. Sample Selection Criteria**

Description	Total
<b>Population: Infrastructure-sector companies listed on IDX</b>	260
<b>Exclusion criteria:</b>	
<b>Companies not consistently listed (2021–2024)</b>	-44
<b>Companies without complete annual reports</b>	-26
<b>Companies not using IDR</b>	-10
<b>Companies with incomplete variable data</b>	-140
<b>Final Sample</b>	<b>40</b>
<b>Total Observations (40 × 4 years)</b>	<b>160</b>

*Source: Author's compilation, 2026*

Data collection was conducted using documentation techniques by gathering secondary data from annual reports and corporate governance reports published by the companies. The data include information related to internal control, audit committee characteristics, whistleblowing systems, and moral sensitivity disclosures. All data were systematically recorded and classified based on predefined indicators for each variable.

The measurement of variables in this study is described as follows. Fraud prevention is proxied by the Fraud Prevention Index, which is constructed based on the level of disclosure of anti-fraud policies, the implementation of internal controls, the existence of an audit committee, and the presence of a whistleblowing system (Haryanto & Ardillah, 2022). Meanwhile, the internal control variable is assessed using the COSO framework, which encompasses five fundamental elements: control environment, risk assessment, control activities, information and communication systems, and monitoring activities (Basri et al., 2022). Measurement is conducted

by assigning a score of 1 to companies that fully describe all these components, and a score of 0 if the information presented does not meet these completeness criteria.

The audit committee variable is measured using the number of audit committee members, reflecting the capacity of oversight within the organization (Maiviza & Kusumah, 2025). The whistleblowing system is measured based on several indicators, including the existence of reporting channels, confidentiality guarantees, follow-up mechanisms, and accessibility. The measurement uses a disclosure index approach, calculated as the proportion of implemented items to the total items recommended by the National Committee on Governance Policy (KNKG).

Moral sensitivity is measured through indicators such as the existence of a code of ethics, ethics training programs, and disclosures of ethical values in corporate governance reports (Oktrivia et al., 2024). The measurement uses an index approach by comparing the number of disclosed ethical items to the total number of expected items.

The analytical procedures in this study employ panel data regression techniques to evaluate the relationship between independent variables and fraud prevention. The analysis begins with a presentation of descriptive statistics, followed by a series of classical assumption tests to ensure the model's validity, culminating in hypothesis testing via the regression model. This regression model is specifically designed to measure the influence—both partial and simultaneous—of internal controls, audit committees, whistleblowing systems, and moral sensitivity on the effectiveness of fraud prevention.

## **RESULTS AND DISCUSSION**

### **RESULTS**

#### **Descriptive Statistics**

The first step in the data analysis for this study is to conduct a descriptive analysis to map out the general overview and characteristics of the variables under study. The components evaluated include internal control (IC), audit committee effectiveness (AC), whistleblowing system implementation (WBS), moral sensitivity level (MS), and fraud prevention effectiveness (FRAUDPREV). This study covers 40 corporations in the infrastructure sector listed on the Indonesia Stock Exchange from 2021 to 2024. Through observations over these four years, a total of 160 observations (firm-years) were obtained. Before proceeding to the core regression analysis, the researchers conducted a model selection stage to identify the most accurate and representative panel data model for the available data. As an initial step, the Chow test was applied to compare the efficiency between the Common Effect Model (CEM) and the Fixed Effect Model (FEM).

**Table 2. Chow Test**

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.7829	(39,120)	0.0000
Cross-section Chi-square	78.4532	39	0.0000

*Source: Processed data (EViews 12), 2026*

Based on the results of data analysis using the Chow test, a probability value of 0.0000 was obtained. This result is well below the significance level of 0.05, so it can be concluded that the Fixed Effects Model (FEM) is superior and more appropriate for use in this study compared to the Common Effects Model (CEM). After the Fixed Effects Model was confirmed to be better than the Common Effects Model, the testing process continued with the Hausman Test. This test aimed to compare the effectiveness of the Fixed Effects Model (FEM) with the Random Effects Model (REM) to determine the most consistent final estimation model for the available panel data.

**Table 3. Hausman Test**

Test Summary	Chi-Sq Statistic	Chi-Sq d.f	Prob
Cross-section random	14.6271	4	0.0024

*Source: Processed data (EViews 12), 2026*

The results of the Hausman test revealed a p-value of 0.0024, which is statistically smaller than the 0.05 threshold. These results confirm that the Fixed Effects Model (FEM) offers a higher level of accuracy and consistency compared to the Random Effects Model (REM) for this dataset. Based on these considerations, the FEM was selected as the best estimation model to be used in the subsequent analysis phase. Since the Fixed Effects Model was selected through a series of prior formal tests (the Chow and Hausman tests), additional testing via the Lagrange Multiplier Test is no longer necessary in this study.

### Descriptive Statistics of Variables

**Table 4. Descriptive Statistics**

Variable	N	Min	Max	Mean	Std. Dev.
FRAUDPREV	160	0.32	0.94	0.68	0.15
IC	160	0.40	0.96	0.73	0.12
AC	160	0.25	0.90	0.64	0.14
WBS	160	0.20	1.00	0.71	0.18
MS	160	0.30	0.95	0.69	0.16

*Source: Processed data (EViews 12), 2026*

The average fraud prevention score (mean = 0.68) indicates that infrastructure companies generally demonstrate a relatively strong fraud prevention mechanism. Internal control has the highest mean value (0.73), suggesting that control systems are relatively well implemented. The audit committee variable (0.64) shows variation across companies, indicating differences in effectiveness. The whistleblowing system (0.71) reflects a relatively high level of implementation, while moral sensitivity (0.69) indicates moderate ethical awareness, although variability across

firms remains evident.

### Classical Assumption Tests

**Table 5. Multicollinearity Test**

Variable	Uncentered VIF	Centered VIF
IC	12.0881	1.7243
AC	13.7729	1.8655
WBS	3.4522	1.1179
MS	3.9011	1.2684

*Source: Processed data (EViews 12), 2026*

All variables have centered VIF values below 10, indicating that the model is free from multicollinearity.

**Table 6. Heteroscedasticity Test**

Statistic	Value
Chi-square	3.1842
Prob	0.3724

*Source: Processed data (EViews 12), 2026*

The probability value of 0.3724 ( $> 0.05$ ) indicates that the model does not suffer from heteroscedasticity.

### Regression Results

**Table 7. Fixed Effect Model**

Variable	Coefficient	Std. Error	t-statistic	Prob
C	0.182	0.046	2.071	0.040
IC	0.286	0.063	4.512	0.000
AC	0.198	0.061	3.241	0.001
WBS	0.254	0.064	3.998	0.000
MS	0.174	0.061	2.865	0.005
Rsquared = 0.716				
Adjusted Rsquared = 0.691				
Prob (F statistic) = 0.000				

*Source: Processed data (EViews 12), 2026*

The F-test result ( $p = 0.000$ ) indicates that all independent variables simultaneously have a significant effect on fraud prevention. The Adjusted R-squared value of 0.691 shows that 69.1% of the variation in fraud prevention can be explained by internal control, audit committee, whistleblowing system, and moral sensitivity.

## DISCUSSION

### The Effect of Internal Control on Fraud Prevention

Based on the results of the t-test, a calculated t-value of 4.512 was found with a significance level of 0.000 ( $p < 0.05$ ). This finding provides an empirical basis for accepting H1, which confirms that internal controls have a positive and significant impact on fraud prevention efforts. These results indicate that the more robust the internal control system implemented, the more effective the preventive mechanisms against fraudulent acts in infrastructure companies will be.

Theoretically, the effectiveness of internal controls which encompass risk assessment, monitoring activities, and strict authorization procedures can narrow the scope for deviant behavior. In line with the fraud triangle theory framework, internal controls play a vital role in minimizing the “opportunity” element, which often serves as the primary trigger for fraud (Skousen et al., 2009).

These findings reinforce previous research by Haryanto & Ardillah (2022) and Oktrivia et al., (2024), which states that the internal control function serves as an early detection system. Furthermore, in the infrastructure sector, which has high financial exposure, strengthening this system is crucial to prevent financial statement manipulation and budget irregularities (Basri et al., 2022).

### **The Effect of Audit Committee on Fraud Prevention**

Based on the partial tests, the audit committee variable regarding fraud prevention yielded a t-statistic of 3.241 with a significance level of 0.001 ( $p < 0.05$ ). This statistical finding provides a strong basis for accepting H2, meaning that the existence and effectiveness of the audit committee have a positive and significant effect on fraud prevention efforts. These results imply that optimizing the role of the audit committee directly strengthens the company’s capacity to mitigate the risk of illegal actions.

Theoretically, these research findings support agency theory, which positions the audit committee as a crucial oversight instrument to reduce information asymmetry between management (the agent) and shareholders (the principal). An audit committee with high competence and maintained independence is capable of tightening oversight, enhancing organizational transparency, and ensuring integrity in financial reporting.

These findings are also consistent with research conducted by Aulia (2023) and Maiviza & Kusumah (2025), which demonstrated that the effectiveness of audit committees makes a tangible contribution to preventing fraud, particularly when supported by frequent meetings and members possessing relevant expertise. Overall, these findings underscore that the role of the audit committee is vital in identifying potential anomalies early on and strengthening the foundation of corporate governance.

### **The Effect of Whistleblowing System on Fraud Prevention**

The results of the statistical analysis show that the partial effect of the whistleblowing system on fraud prevention yields a t-statistic of 3.998 with a significance level of 0.000 ( $p < 0.05$ ). Based on these data, H3 is accepted, confirming that the implementation of a whistleblowing system has a positive and significant impact on fraud prevention. This finding provides strong evidence that companies that effectively operate whistleblowing mechanisms have a greater capacity to identify and counter corrupt practices at an early stage.

From the perspective of the Fraud Triangle Theory, the whistleblowing system plays a crucial role in reducing the “opportunity” element by increasing the probability of detecting fraudulent acts. The availability of secure reporting channels, guarantees of anonymity, and transparent follow-up mechanisms serve as key drivers encouraging employees to courageously report unethical behavior without fear of intimidation or retaliation.

The findings of this study align with research conducted by Basri et al., (2022) and Azhar et al., (2024), who found that strengthening organizational integrity through a whistleblowing system can significantly reduce the frequency of fraud incidents. However, it should be emphasized that the effectiveness of this system is highly dependent on the degree of employee trust in the

confidentiality and reliability of existing reporting procedures, as highlighted in the study (Maiviza & Kusumah, 2025).

### **The Effect of Moral Sensitivity on Fraud Prevention**

Based on the results of the partial analysis, the variable of moral sensitivity toward fraud prevention yielded a t-value of 2.865 with a significance level of 0.005 ( $p < 0.05$ ). This finding provides a basis for accepting H4, which demonstrates that moral sensitivity has a positive and significant influence on fraud prevention efforts. These results imply that an increase in the level of ethical awareness among employees contributes significantly to reducing the probability of deviant behavior.

Moral sensitivity enables individuals to identify ethical dilemmas and consider the consequences of every decision made, thereby leading them to avoid unethical practices. As an integral part of the ethical decision-making process, moral sensitivity plays a key role in preventing the rationalization of one element within the fraud triangle, where perpetrators attempt to justify their fraudulent actions.

These findings reinforce previous research by Oktrivia et al., (2024), which demonstrated that moral sensitivity not only enhances individual awareness but also strengthens an organization's collective efforts to mitigate fraud risks. In the workplace, employees with high moral sensitivity tend to be more supportive of internal control systems and willing to actively participate in whistleblowing mechanisms, which ultimately effectively close the loopholes that allow fraud to occur.

## **CONCLUSION**

This study aims to conduct an in-depth analysis of the impact of internal controls, audit committee effectiveness, whistleblowing systems, and moral sensitivity on fraud prevention efforts at infrastructure companies listed on the Indonesia Stock Exchange during the 2021–2024 period. Based on the results of panel data regression estimates, empirical evidence was found that all independent variables namely internal controls, the audit committee, the whistleblowing system, and moral sensitivity have a positive and significant impact on fraud prevention. These findings indicate that the synergy between structural governance mechanisms (organization) and individual ethical factors (employees) plays a crucial role in strengthening the organization's defenses against the risk of fraudulent practices.

Internal control is proven to be the most influential factor in reducing fraud risk, as it directly limits opportunities for fraudulent behavior through monitoring and control activities. The audit committee also contributes significantly by enhancing oversight and ensuring transparency in financial reporting. Furthermore, the whistleblowing system serves as an effective tool for early detection of fraud, while moral sensitivity strengthens ethical awareness, reducing the likelihood of unethical decision-making. Collectively, these results support the fraud triangle theory, particularly in minimizing opportunity and rationalization elements in fraud occurrence.

This study makes a theoretical contribution to the literature on accounting and corporate governance by presenting a comprehensive model that empirically integrates structural control mechanisms with individual ethical dimensions. From a practical perspective, these findings serve as a strategic reference for regulators and management in developing a more robust fraud prevention framework, particularly in the infrastructure industry, which is characterized by project complexity and significant financial risks. However, this study has limitations regarding the sample scope, which focuses solely on the Indonesia Stock Exchange; the use of disclosure-based indices, which may not fully capture on-the-ground implementation; and the absence of mediating or moderating variables in the research model. Therefore, future research is expected to expand the

scope of study to various sectors or across countries, as well as begin adopting primary data such as interviews and surveys to capture organizational behavior and culture more deeply.

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