

[Home](#) / [Archives](#) / Vol. 3 No. 01 (2024): Jurnal Price : ekonomi dan Akuntansi, 2024 (Inpres) / [Articles](#)

Analysis of Internal Control's Effect on Prevention Fraud in Kalimantan: Systematic Literature Review

 **Syarifah Yustin Ekasari**

 Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang, Indonesia

 **Chilvia Ardilla**

 Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang, Indonesia

 **Dinda Chaerunissa Hermawan**

 [Download](#)

Published
2024-05-28

Menu Utama

[Editorial Team](#)

[Reviewer](#)

[Author Guidelines](#)

[Peer Review Process](#)

[Focus & Scope](#)

[Online Submission](#)

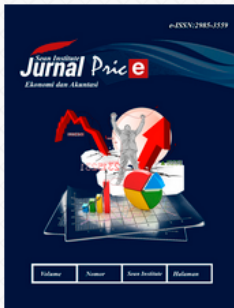
[Publication Ethics](#)

| | | |
|--|---|--|
| <div><div><div><div><div></div><div>Dinda Chaerunissa Hermawan</div></div><div><div></div><div>Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang, Indonesia</div></div></div><div><div><div><div></div><div>Leones Natasia</div></div><div><div></div><div>Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang, Indonesia</div></div></div></div></div></div> | <div>How to Cite</div> <div>Syarifah Yustin Ekasari, Chilveria Ardilla, Dinda Chaerunissa Hermawan, & Leones Natasia. (2024). Analysis of Internal Control's Effect on Prevention Fraud in Kalimantan: Systematic Literature Review. <i>Jurnal Price : Ekonomi Dan Akuntansi</i>, 3(01), 13–23. Retrieved from https://ejournal.seaninstitute.or.id/index.php/jecoa/article/view/4613</div> <div><div>More Citation Formats</div><div></div></div> | <div>Journal Fee</div> <div>Copyright Notice</div> |
| <div>KEYWORDS: Cash Receipt System, Employee Training, Fraud, Internal Control, Segregation Of Duties</div> | | <div>Template</div> <div><div><div></div><div>Journal Template</div></div></div> |
| <div>ABSTRACT</div> <div>The impact of fraud on organizations cannot be overstated, as it can lead to severe financial losses, damage to reputation, and potential bankruptcy. This comprehensive study thoroughly explores the role of internal controls in mitigating fraud, specifically in the Kalimantan region. It delves into various factors such as duty separation, employee training, pressure, and control systems to understand their impact on fraud prevention. The findings of the study, based on an in-depth literature review, highlight the crucial role of robust internal controls in reducing the risk of fraud. Importantly, the research does not just stop at theoretical findings but also offers practical guidance for companies in Kalimantan, providing actionable strategies for enhancing fraud prevention through prioritizing internal control mechanisms and employee training. This real-world application of the research findings makes it highly valuable for companies looking to strengthen their fraud prevention strategies in Kalimantan.</div> | <div>Issue</div> <div>Vol. 3 No. 01 (2024): Jurnal Price : ekonomi dan Akuntansi, 2024 (Inpres)</div> <div><div>Section</div><div>Articles</div></div> | <div>Template 2024 New</div> <div><div><div></div><div>Journal Template</div></div></div> |
| | | <div>Indexing</div> <div><div><div></div><div>Google Scholar</div></div><div><div><div></div><div>GARUDA</div><div>GARBA RUJUKAN DIGITAL</div></div></div></div> |

Archives

Jurnal Price : ekonomi dan Akuntansi, 2024 (Inpres)
Vol. 3 No. 01 (2024)

Jurnal Price : ekonomi dan Akuntansi, Maret Edition 2024
Vol. 2 No. 2 (2024)



Jurnal Price : ekonomi dan Akuntansi, September 2023
Vol. 2 No. 01 (2023)

Jurnal Price : Ekonomi dan Akuntansi dimaksudkan sebagai jurnal untuk menerbitkan artikel yang melaporkan hasil penelitian ekonomi dan akuntansi dengan berbagai topik pada bidang fungsional Akuntansi, Manajemen Bisnis, Pasar Modal, Sejarah Ekonomi, Ekonomi Terapan, Bisnis dan Keuangan, Ekonomi dan Ekologi Lingkungan, Ekonomi Islam, Ekonomi Kesehatan, Ekonomi Fiskal Moneter Ekonomi, Ekonomi Politik, Manajemen Ekonomi, Ilmu Administrasi Bisnis, Manajemen Operasional, Manajemen Sumber Daya Manusia, Manajemen Keuangan, Manajemen Pemasaran



Jurnal Price : Ekonomi dan Akuntansi, Edisi Maret 2023
Vol. 1 No. 02 (2023)

Jurnal Price : Ekonomi dan Akuntansi dimaksudkan sebagai jurnal untuk menerbitkan artikel yang melaporkan hasil penelitian ekonomi dan akuntansi dengan berbagai topik

Menu Utama

Editorial Team

Reviewer

Author Guidelines

Peer Review Process

Focus & Scope

Online Submission

Publication Ethics

Journal Fee

Copyright Notice

Templete



Templete 2024 New

REFERENCES

Cahyani, A., & Lubis, A. W. (2023). Analisis Penerimaan Dan Pengeluaran Kas Dengan Sistem Pengendalian Internal. 1(5).

Cahyaningsih, N., & Putra, I. S. (2016). Efektivitas Pengendalian Internal Kas Melalui Evaluasi Sistem Informasi Akuntansi Penerimaan Kas. Riset Mahasiswa Ekonomi (RITMIK), 3(2), 167–184.

Ferrari, R. (2015). Writing narrative style literature reviews. Medical Writing, 24(4), 230–235. <https://doi.org/10.1179/2047480615z.000000000329>

Firdaus, N., & Kusumaningtias, R. (2021). Perancangan Sistem Informasi Akuntansi pada LAZIS Nurul Falah. Jurnal Ekonomi Akuntansi Dan Manajemen, 20(2), 80. <https://doi.org/10.19184/jeam.v20i2.24273>

Gray, A. (2019). Body as voice: Restorative dance/movement psychotherapy with survivors of relational trauma. The Routledge International Handbook of Embodied Perspectives in Psychotherapy: Approaches from Dance Movement and Body Psychotherapies, 147–160. <https://doi.org/10.4324/9781315159416>

Hartomo, N. K., & Laturlean, B. S. (2020). Pengaruh Pelatihan terhadap Kinerja Karyawan Kantor Pusat PT. Pos Indonesia (Persero Bandung). Jurnal Ilmiah Manajemen, Ekonomi, Dan Akuntansi (JIMEA), 4(1), 200–207.


Haryanto, H., Suharman, H., Koeswayo, P. S., & Umar, H. (2022a). Enhancing Employee Engagement in Indonesian Logistics and Forwarders Industry: The Moderating Role of a Democratic Leadership Style. Economies, 10(11). <https://doi.org/10.3390/economies10110284>

Haryanto, H., Suharman, H., Koeswayo, P. S., & Umar, H. (2022b). Redefining Employee Engagement Drivers from an Accounting Perspective: A Systematic Literature Review. Central European Management Journal, 30, 1034–1051. <https://doi.org/10.57030/23364890.cemj.30.4.104>

Analysis of Internal Control's Effect on Prevention Fraud in Kalimantan: Systematic Literature Review

Syarifah Yustin Ekasari^{1*}, Chilvia Ardilla², Dinda Chaerunissa Hermawan³, Leones Natasia⁴

^{1,2,3,4}Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang, Indonesia

| Article Info | ABSTRACT |
|--|---|
| Keywords: Cash Receipt System, Employee training, Fraud, Internal control, Segregation of Duties | The impact of fraud on organizations cannot be overstated, as it can lead to severe financial losses, damage to reputation, and potential bankruptcy. This comprehensive study thoroughly explores the role of internal controls in mitigating fraud, specifically in the Kalimantan region. It delves into various factors such as duty separation, employee training, pressure, and control systems to understand their impact on fraud prevention. The findings of the study, based on an in-depth literature review, highlight the crucial role of robust internal controls in reducing the risk of fraud. Importantly, the research does not just stop at theoretical findings but also offers practical guidance for companies in Kalimantan, providing actionable strategies for enhancing fraud prevention through prioritizing internal control mechanisms and employee training. This real-world application of the research findings makes it highly valuable for companies looking to strengthen their fraud prevention strategies in Kalimantan. |
| This is an open access article under the CC BY-NC license  | Corresponding Author: Syarifah Yustin Ekasari Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang, Indonesia syarifahyustin05@gmail.com |

INTRODUCTION

In recent years, fraudulent activities have emerged and become a pressing and significant concern across various sectors, particularly in Kalimantan. This region, abundant in natural resources and experiencing substantial economic growth, is grappling with an escalating incidence of fraud. This alarming trend has prompted a range of initiatives aimed at prevention and mitigation, with a strong emphasis on implementing robust internal control measures.

According to (Lestari, 2021), the concept of control in English, referred to as "controlling," is defined as a critical management function that all managers must execute to attain organizational objectives. This function encompasses setting standards, assessing performance, comparing actual results against predetermined standards, and implementing corrective measures in the event of deviations. In Kalimantan, an area characterized by dominant sectors such as mining, plantations, and various industries, internal controls play a pivotal role in preventing fraudulent financial losses and upholding public confidence in these sectors, thereby contributing to overall societal well-being.

This article seeks to delve into the impact of internal control on fraud prevention in Kalimantan through a comprehensive review of existing literature. By examining a range of prior studies and research, we aim to pinpoint the critical components of successful internal

control and their potential to mitigate the risk of fraud. Additionally, the article will address the obstacles and prospects associated with implementing internal control across different sectors in Kalimantan.

Businesses and organizations can reduce the occurrence of fraud by implementing proactive measures. Fraud prevention involves taking steps to deter the underlying factors that lead to fraud, thus minimizing the likelihood of fraudulent activities. The primary objective of fraud prevention is to address the root causes of fraudulent behavior. Anti-fraud measures, internal controls, and knowledge of fraud influence this preventive approach (Lubis et al., 2022). Fraud poses a substantial threat to organizations across all sectors, potentially resulting in significant financial loss, reputational harm, and even insolvency. However, by implementing robust segregation of duties practices, organizations can mitigate the risk of fraud and establish a strong foundation for their business governance.

This article explores the impact of separation of duties, employee training, and cash receipt system control on fraud prevention in Kalimantan. It focuses explicitly on implementing these practices across various regional economic sectors. We will examine the fundamental principles of segregation of duties, employee training, and cash receipt system controls, highlight potential implementation challenges, and assess their influence on the efficacy of internal control systems in thwarting and uncovering fraud. By comprehending the significance of the separation of duties within the Kalimantan context, this article is anticipated to offer valuable insights for business stakeholders, regulators, and academics to fortify corporate governance and safeguard collective interests.

Literature Review

Internal control, as defined by Krismiaji (2010)), encompasses the organizational plans and methods utilized to protect assets and ensure the accuracy and reliability of information. According to (Maria et al., 2020), auditors must consider the sub-components of the control environment to comprehend and evaluate the control environment itself. A robust internal control structure, as noted by Haryani (2015), can mitigate the occurrence of fraud, both administrative and physical. If it does occur, management can promptly identify and address it. An internal control system is a process designed to provide security assurances for elements within an entity or organization (Kuntadi et al., 2022).

Furthermore, as per (Saputra et al., 2018), a system is a collection of interconnected objects or elements working together to achieve a specific goal in a complex environment. A well-designed system is expected to generate high-quality information meeting criteria such as relevance, accuracy, timeliness, conciseness, clarity, measurability, and consistency. Finally, (Ismail, 2014) describes an information system as an organizational system integrating daily transaction processing needs supporting managerial and operational functions with an organization's strategic activities to furnish necessary information to external parties for decision-making purposes.

As per (Firdaus et al., 2021), an information system comprises various integrated components that transform data into valuable information for decision-making and organizational control. According to Mulyadi (2016), cash receipts refer to the cash or securities received by a company arising from various transactions such as cash sales,

receivables repayment, and other activities contributing to an increase in the company's cash holdings. The primary source of cash receipts for trading companies is cash sales transactions. Sujarweni (2015) states, "The cash receipts system involves a structured recording process designed to manage the receipt of funds from various sources, including cash sales, fixed asset sales, loans, and new capital deposits. It is essential to implement proper procedures and internal controls, including the segregation of duties and authorities, to establish an effective accounting information system for cash receipts. This ensures that individuals responsible for handling and safeguarding cash assets cannot simultaneously be involved in recording cash transactions.

Hence, it is essential to establish robust internal control measures to ensure the efficiency and timeliness of monitoring cash receipt procedures. Strong internal control mechanisms make it challenging for cash to be misappropriated, enhancing asset security within a savings and loan cooperative. Additionally, it aids management in effectively monitoring its assets, particularly cash receipts. As (Cahyaningsih et al., 2016), highlight that training and development initiatives enhance employees' competencies and skills in their respective roles. While training focuses on improving employees' job-related abilities, development is geared toward honing their skills for future career progression and higher-level responsibilities. (Suryani et al., 2023). Investing in employee training is anticipated to enhance their job-related skills, benefiting both the employees and the company through increased expertise and dedication. Previous research studies have established that internal control within an organization can significantly impact employee engagement. (Haryanto et al., 2022b, 2022a, 2023b, 2023a, 2023c; Koeswayo et al., 2024) This influence is exerted through various mechanisms, including training programs, effective communication practices, and adopting suitable leadership styles.

As emphasized by (Romney et al., 2017), the segregation of duties plays a crucial role in improving operational efficiency. It ensures that each individual focuses on tasks corresponding to their skills and responsibilities, thus reducing task overlap and expediting overall workflow. In Kalimantan, a region abundant in natural resources and experiencing rapid economic growth, the segregation of duties is increasingly essential in mitigating the risk of fraud that could threaten business stability and sustainability.

The segregation of duties has long been acknowledged as one of the most fundamental internal control principles for upholding the integrity and reliability of business operations. Separating duties can minimize the risk of fraud by restricting the possibility of one individual having complete control over a process or transaction. According to (Pramukti, 2024) the purpose of this separation of duties is multifaceted, one of which is to prevent fraud that may occur in various company activities. As per Karyono (2013), fraud refers to intentional deviations and unlawful acts carried out for specific purposes, such as deceiving or misleading other parties, by individuals within and outside the organization. Fraud involves a series of irregularities and illegal acts perpetrated by internal and external individuals to gain profit at the expense of others.

In line with the findings of a previous study (Thomas Averio et al., 2022), fraud in financial reports encompasses intentional or negligent misrepresentation in financial

reporting that does not align with actual conditions and generally accepted accounting principles (Hartomo et al., 2020). Citing Tiffani's (2017) previous research, risk factors for fraud in the sales cycle were identified. However, the research object's strong internal control served as a compensating control, thereby minimizing the risk of fraud.

Based on (Natasia, 2020), the company's financial losses were attributed to fraudulent activities, which could ultimately result in bankruptcy. Various forms of fraud may occur in different countries, influenced by the unique conditions in each. The Fraud Triangle Theory explains this phenomenon, positing that fraud is typically driven by three factors: pressure, opportunity, and rationalization (Intan, 2021).

While it may be assumed that individuals with a good education and knowledge would understand the concept of fraud, research suggests that even those with high social status and respect within their community may engage in fraudulent activities. This has prompted researchers to explore employee perceptions of the underlying causes of fraud. Over the years, there has been a growing body of research on fraud in Indonesia, with the number of studies increasing significantly from 2008, when only one research paper was published, to a peak in 2016 (Sari, Yeni Priatna, 2019).

In organizations with a broad scope, it is impractical for a single leader to directly oversee every aspect of company operations. Consequently, a robust internal control structure becomes essential. Research conducted by Doyle, Ge, and McVay revealed that companies exhibiting characteristics of being small-scale, less profitable, overly complex, rapidly growing, or undergoing restructuring were significantly more likely to have internal control weaknesses (Kurniawati, 2011). It has been demonstrated that weak internal control systems in company management have led to numerous frauds and irregularities committed by management and non-management personnel, ultimately failing many companies (Humam et al., 2020).

METHOD

This research methodology entails a systematic literature review of previous internal control and accounting fraud studies. The narrative review method aims to identify and succinctly summarize previously published articles, prevent redundant research, and explore new areas of study that have not been extensively researched (Ferrari, 2015). The research process involved defining the topic, conducting literature searches, selecting relevant literature, analyzing data, and drawing conclusions. The PEO framework served as the basis for the literature searches, comprising four components: P (population), E (exposure), and O (outcomes). The population studied encompasses government entities, public companies, and private companies, with the variable exposure being the role of the internal control system and the expected outcome being the prevention of accounting fraud. This framework ensures the literature search aligns with the research questions and inclusion and exclusion criteria (Gray, 2019). Article collection involved manual searches on Google and Google Scholar, using keywords such as "cash reception system," "employee training," "fraud," "internal control," and "segregation of duties." The research focused on articles in English or Indonesian

published within the last seven years (2018-2024), and articles explaining various control terms as presented in Figure 1 below.



Figure 1: Mapping of articles

RESULT DAN DISSCUSION

Table 1: List of articles used in the literature review

| No. | Writer | Article Title | Year |
|-----|---------------------|--|------|
| 1 | Krismiaji | Sistem Informasi Akuntansi Edisi Ketiga | 2010 |
| 2 | Karyono | Forensic <i>Fraud</i> | 2013 |
| 3 | Daud et al. | Pengembangan Sistem Informasi Akuntansi Penjualan dan Penerimaan Kas Berbasis Komputer pada Perusahaan Kecil (Studi Kasus pada PT. Trust Technology) | 2014 |
| 4 | Haryani | Implementasi ERP dalam Pengolahan Data Elektronik Kas Guna Menunjang Efektivitas Pengendalian Internal Penerimaan Kas | 2015 |
| 5 | Rossella Ferrari | Writing Narrative Style Literature Reviews | 2015 |
| 6 | Suwarjeni et all | Metodologi Penelitian Bisnis dan Ekonomi | 2015 |
| 7 | Cahyaningsih et al. | Efektivitas Pengendalian Internal Kas Melalui Evaluasi Sistem Informasi Akuntansi Penerimaan Kas | 2016 |
| 8 | Mulyadi | Sistem Informasi Akuntansi | 2016 |
| 9 | Romney et al. | Accounting Information Systems 14E | 2017 |

| No. | Writer | Article Title | Year |
|-----|----------------------|---|------|
| 10 | Harianto et al. | The Internal Control Examination Loans of Members on (Credit Union) Bonaventura in Singkawang | 2018 |
| 11 | Saputra et al. | Pengembangan Sistem Renta Kamera Online | 2018 |
| 12 | Saria et al. | Metode Pendeteksian <i>Fraud</i> di Indonesia: Sebuah Analisis Review | 2019 |
| 13 | Hartomo et al. | Pengaruh Pelatihan Terhadap Kinerja Karyawan Kantor Pusat PT. Pos Indonesia (Persero) Bandung | 2020 |
| 14 | Maria et al. | Analisis Pengendalian Internal Siklus Penjualan pada UD. Sehat Indah di Gorontalo | 2020 |
| 15 | Natasia et al. | Analisis Faktor-Faktor yang Mempengaruhi Terjadinya <i>Fraud</i> dalam Pelaporan Keuangan | 2020 |
| 16 | Firdaus et al. | Perancangan Sistem Informasi Akuntansi pada LAZIS Nurul Falah Surabaya | 2021 |
| 17 | Intan et al. | Pengaruh Sistem Pengendalian Internal Terhadap Pencegahan <i>Fraud</i> pada BPKAD Kota Palopo | 2021 |
| 18 | Siti Nor Ayu Lestari | Analisis Sistem Pengendalian Intern Penerimaan Kas atas Penjualan Jasa Kamar pada Hotel Obelix Syariah Kota Palangkaraya | 2021 |
| 19 | Kuntadi et al. | Faktor-Faktor yang Memengaruhi Pencegahan Kecurangan: Sistem Pengendalian Internal, Kompetensi Sumber Daya Manusia, Kesesuaian Kompensasi | 2022 |
| 20 | Averio et al. | Pelatihan Pengendalian Internal dan Sistem informasi Ps Bagi Karyawan PT Sarwa Inspirasi Konstruksi | 2022 |
| 21 | Lubis et al. | Analisis Pengendalian Internal Kesadaran Anti- <i>Fraud</i> , dan Pengetahuan <i>Fraud</i> terhadap Pencegahan <i>Fraud</i> | 2022 |
| 22 | Setyawati et al. | Pelatihan Pencatatan dan Penyusunan Laporan Keuangan Bagi Siswa Al-Falah Tangerang Selatan | 2022 |
| 23 | Sianipar et al. | Faktor-Faktor yang Mempengaruhi Terjadinya <i>Fraud</i> : Persepsi Karyawan di Group Usaha HG | 2022 |
| 24 | Ulum et al. | Peran Sistem Pengendalian Internal dan Good Corporate Governance dalam Upaya Pencegahan <i>Fraud</i> | 2022 |
| 25 | Cahyani et al. | Analisis Penerimaan Dan Pengeluaran Kas Dengan Sistem Pengendalian Internal | 2023 |
| 26 | Suryani et al. | Systematic Literature Review (SLR): Pelatihan dan Pengembangan Sumber Daya Manusia | 2023 |

| No. | Writer | Article Title | Year |
|-----|------------------------|---|------|
| 27 | Maharani et al. | Pengaruh Pengendalian Internal, Akuntansi Forensik, dan Audit Investigasi terhadap Pencegahan <i>Fraud</i> Pada Bank dalam Pengawasan BPK Ri | 2024 |
| 28 | Sari et al. | Peran Internal Auditor Untuk Mencegah Terjadinya <i>Fraud</i> Di Dalam Perusahaan | 2024 |
| 29 | Shirley Candrawardhani | Training Karyawan: Pengertian, Jenis, dan Manfaat | 2024 |
| 30 | Wilda et al. | Pengaruh Pengendalian Internal, Budaya Organisasi, Dan Risk Management Terhadap Pencegahan <i>Fraud</i> Melalui Good Corporate Governance Sebagai Variabel Intervening (Studi Kasus Badan Pengelolaan Keuangan dan Aset Daerah Kota Makassar) | 2024 |

Internal control is a system specifically designed to instill confidence in accomplishing organizational objectives, encompassing operational efficiency, reliability of financial reports, and adherence to regulations and policies (Maharani et al., 2024). According to Ulum and Suryatimur (Ulum et al., 2022), the internal control system plays a crucial role in preventing fraud. A well-measured system aligned with the company's requirements can facilitate detecting and preventing fraudulent activities. Cahyani and Lubis (Cahyani et al., 2023) emphasize the vital function of internal control in realizing organizational goals, indicating the increasing significance of internal control in the business sector.

This study adopts a case study approach to examine the impact of internal control on fraud prevention in Kalimantan. Spanning over four years, the research draws from diverse journals to underscore the significance of companies or organizations implementing preventive measures to minimize fraud. Preventing fraud entails thwarting the factors that precipitate fraudulent activities to avert such occurrences (Lubis et al., 2022).

Multiple official sources, including 4 journals and proceedings, were utilized in this case study, reflecting the extensive research conducted in this domain. The study identified 3 keywords within the internal control topic, demonstrating comprehensive coverage of subtopics. Additionally, most of the documents are articles, signifying a focus on original research and contributions to the field. The presence of 4 conference papers indicates active discourse and the exchange of new ideas, highlighting the significance of academic dialogue.

According to our research, internal control is intricately linked to preventing fraud within an institute or company in Kalimantan. The majority of our sourced articles posit that effective control can diminish the occurrence of accounting fraud. In essence, heightened internal control corresponds to more efficient prevention of accounting fraud and, consequently, a decrease in fraudulent activities. We posit that the implementation of separation of duties, employee training, and mitigating pressures are integral components of internal controls to prevent fraud within the company.

The principle of separating duties plays a crucial role in preventing fraudulent activities within a company. By assigning distinct responsibilities to individuals for authorizing transactions, recording financial activities, and managing asset storage, the aim is to minimize the potential for an individual in a position of trust to engage in fraudulent behavior while also preventing the concealment of errors and irregularities in the course of their normal duties.

According to (Liana et al., 2024), the role of internal audit is equally significant. Internal auditors play a crucial role in the company's supervisory function, addressing undesirable issues effectively to prevent potential exploitation of system loopholes by fraud perpetrators. Additionally, Human Resource Development (HRD) must conduct thorough background checks, ensuring the absence of any conflict of interest and underscoring the importance of separating duties.

According to a study by (Lestari, 2021), it is evident that the separation of duties is crucial in preventing fraud within companies in Kalimantan. The research, which focused on Hotel Obex Palangkaraya, highlighted that the hotel's internal control system for cash receipts from room service sales has not fully implemented control elements. This is primarily due to the lack of separation between operational and accounting functions in certain positions, leading to potential damage to the computerized system responsible for financial report input, which can be manipulated and distorted.

Offering training is an endeavor to enhance an individual's abilities in performing tasks or conducting business, as there is frequently a disparity between the theoretical knowledge and materials imparted in educational institutions and the practical application in the professional sphere (Setyawati et al., 2022). This training program is a valuable contribution from the lecturer to the community, particularly to business professionals within the company. The goal is to provide additional knowledge and a broader perspective to enhance the performance of both business actors and employees. The aim is to ensure the effective implementation of robust internal control and information systems, thereby enabling all stakeholders within the company to contribute positively to its progress.

An article demonstrates that administering employee training can effectively mitigate company fraud. This assertion is supported by a training session on Saturday, December 5, 2020, in the PT Sarwa Inspirasi Investasi office's multi-purpose room at Jl. Jendral Sudirman Block D.3-4, Pontiamal, West Kalimantan. Ten employees and company administrators attended the training. Furthermore, research findings on the performance of PT Head Office employees at Pos Indonesia (Persero) Bandung also corroborate this conclusion.

The inclination to partake in fraudulent behavior is closely associated with an individual's sense of pressure, which drives them to resort to deceit. This factor is linked to the circumstances that prompt an individual to consider engaging in fraudulent activities, often as a response to financial pressures resulting from the increasing cost of living. This finding aligns with the research by Setiawan et al. (2022) on internal control and self-efficacy in an online work environment. Despite the belief held by some within a company that pressure is not an effective deterrent to fraud, it is a significant and influential factor contributing to the commission of fraudulent acts.

According to the research articles' findings, one study highlights the role of pressure in contributing to fraud within companies. As per the research conducted by (Sianipar et al., 2022), the results demonstrate that the perceived pressure variable among employees significantly and positively influences fraudulent behavior. This suggests that company-imposed pressure not only serves as a motivator but can also inadvertently facilitate fraudulent activities rather than deterring them.

The company's internal control system receives significant attention as it is integral to its primary objectives. A well-tailored control system ensures reasonable assurance that the company's goals and objectives will be met while mitigating the risk of fraud. Additionally, ongoing reviews and evaluations of the internal control system are conducted to ensure its effectiveness and efficiency. These assessments also aim to identify and prevent potentially fraudulent activities. Management and internal auditors are responsible for carrying out these inspections of the internal control system.

CONCLUSION

Efficient internal controls are crucial in mitigating fraudulent activities within a company. The feedback obtained in this study demonstrates the successful implementation of sound credit-granting procedures and internal controls in numerous companies. Establishing an internal control system can effectively reduce the likelihood of fraud and establish a robust framework for business governance. Moreover, comprehensive employee training has been recognized as a practical measure against fraud, as it enhances employee proficiency and vigilance regarding fraudulent behavior. The Fraud Triangle Theory posits that pressure, opportunity, and rationalization are the primary drivers of fraudulent behavior, underscoring the need to address these factors to thwart fraud. Organizations are vulnerable to significant threats from fraud, including financial loss, reputational damage, and potential bankruptcy. By implementing robust segregation of duties and internal control systems, companies can diminish the likelihood of fraudulent activity and establish a resilient business governance framework. Furthermore, prior research has pinpointed specific risk factors for fraud across business cycles, such as sales, but compensating controls within internal control systems can help alleviate these risks. The significance of internal controls in deterring fraud in Kalimantan has been underscored, with effective internal controls and security technology playing a critical role in mitigating fraud risks. These findings indicate that combining internal control measures, employee training, and awareness of fraud risk factors can contribute to fostering a more secure and fraud-resistant business environment.

REFERENCES

- Cahyani, A., & Lubis, A. W. (2023). *Analisis Penerimaan Dan Pengeluaran Kas Dengan Sistem Pengendalian Internal*. 1(5).
- Cahyaningsih, N., & Putra, I. S. (2016). Efektivitas Pengendalian Internal Kas Melalui Evaluasi Sistem Informasi Akuntansi Penerimaan Kas. *Riset Mahasiswa Ekonomi (RITMIK)*, 3(2), 167–184.
- Ferrari, R. (2015). Writing narrative style literature reviews. *Medical Writing*, 24(4), 230–235.

<https://doi.org/10.1179/2047480615z.000000000329>

- Firdaus, N., & Kusumaningtias, R. (2021). Perancangan Sistem Informasi Akuntansi pada LAZIS Nurul Falah. *Jurnal Ekonomi Akuntansi Dan Manajemen*, 20(2), 80. <https://doi.org/10.19184/jeam.v20i2.24273>
- Gray, A. (2019). Body as voice: Restorative dance/movement psychotherapy with survivors of relational trauma. *The Routledge International Handbook of Embodied Perspectives in Psychotherapy: Approaches from Dance Movement and Body Psychotherapies*, 147–160. <https://doi.org/10.4324/9781315159416>
- Hartomo, N. K., & Lutuilean, B. S. (2020). Pengaruh Pelatihan terhadap Kinerja Karyawan Kantor Pusat PT. Pos Indonesia (Persero Bandung). *Jurnal Ilmiah Manajemen, Ekonomi, Dan Akuntansi (JIMEA)*, 4(1), 200–207.
- Haryanto, H., Suharman, H., Koeswayo, P. S., & Umar, H. (2022a). Enhancing Employee Engagement in Indonesian Logistics and Forwarders Industry: The Moderating Role of a Democratic Leadership Style. *Economies*, 10(11). <https://doi.org/10.3390/economies10110284>
- Haryanto, H., Suharman, H., Koeswayo, P. S., & Umar, H. (2022b). Redefining Employee Engagement Drivers from an Accounting Perspective: A Systematic Literature Review. *Central European Management Journal*, 30, 1034–1051. <https://doi.org/10.57030/23364890.cemj.30.4.104>
- Haryanto, H., Suharman, H., Koeswayo, P. S., & Umar, H. (2023a). Does Internal Control Promote Employee Engagement Drivers? A Systematic Literature Review. *Australasian Accounting, Business and Finance Journal*, 17(4), 182–193. <https://doi.org/10.14453/aabfj.v17i4.12>
- Haryanto, H., Suharman, H., Koeswayo, P. S., & Umar, H. (2023b). Employee Engagement in Indonesian Logistics Industry. *Quality - Access to Success*, 24(194), 80–86. <https://doi.org/10.47750/QAS/24.194.09>
- Haryanto, H., Suharman, H., Koeswayo, P. S., & Umar, H. (2023c). Employee engagement in logistics industry: a perspective in Indonesia. *Acta Logistica*, 10(3), 463–476. <https://doi.org/10.22306/AL.V10i3.419>
- Humam, H., Ardini, L., & Kurnia, K. (2020). Efektifitas Sistem Pengendalian Intern dalam Mencegah Kecurangan di Perusahaan Daerah. *Equity*, 23(2), 151–166. <https://doi.org/10.34209/equ.v23i2.2084>
- Ismail. (2014). Pengembangan Sistem Informasi Akuntansi Penjualan Dan Penerimaan Kas Berbasis Komputer Pada Perusahaan Kecil (Studi Kasus Pada PT. Trust Technology). *Jurnal Manajemen Dan Bisnis Sriwijaya*, 12(1), 17–28.
- Koeswayo, P. S., Haryanto, H., & Handoyo, S. (2024). The impact of corporate governance, internal control and corporate reputation on employee engagement: a moderating role of leadership style. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2023.2296698>
- Kuntadi, C., Puspita, B. A., & Taufik, A. (2022). Faktor-Faktor Yang Memengaruhi Pencegahan Kecurangan: Sistem Pengendalian Internal, Kompetensi Sumber Daya Manusia, Kesesuaian Kompensasi. *Jurnal Ekonomi Manajemen Sistem Informasi*, 3(5), 530–539.

- Kurniawati, H. (2011). Sistem Pengendalian Intern pada Perusahaan Kecil dan Menengah. *Binus Business Review*, 2(2), 923. <https://doi.org/10.21512/bbr.v2i2.1236>
- Lestari, S. N. A. (2021). (2021). *Analisis Sistem Pengendalian Intern Penerimaan Kas atas penjualan Jasa Kamar pada Hotel Obelix Syariah Kota Palangka Raya*. 1–133.
- Liana, M., Sari, R., Natasya, A. C., & Kustiwi, I. A. (2024). *Peran Internal Auditor Untuk Mencegah Terjadinya Fraud Di Dalam Perusahaan*. 2(2).
- Lubis, D. K. M., & Budiwitjaksono, G. S. (2022). Analisis Pengendalian Internal, Kesadaran Anti-Fraud, Dan Pengetahuan Fraud Terhadap Pencegahan Fraud. *Jambura Economic Education Journal*, 5(1), 1–10. <https://doi.org/10.37479/jeej.v5i1.14323>
- Maharani, E., Fitrijanti, T., & Mulyani, S. (2024). Pengaruh Pengendalian Internal, Akuntansi Forensik, dan Audit Investigasi terhadap Pencegahan Fraud Pada Bank dalam Pengawasan BPK Ri. *Jurnal Pendidikan Tambusai*, 8.
- Maria, B., Nangoi, G. B., & Mintalangi, S. S. . (2020). Analisis Pengendalian Intern Siklus Penjualan Pada Ud. Sehat Indah Di Gorontalo. *Going Concern : Jurnal Riset Akuntansi*, 15(3), 488. <https://doi.org/10.32400/gc.15.3.30384.2020>
- Natasia, B. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Terjadinya Fraud Dalam Pelaporan Keuangan. *Jurnal El-Riyasah*, 11(1), 80–92.
- Saputra, R., Widodo, A. W., & Brata, A. H. (2018). *Pengembangan Sistem Rental Kamera Online*, *Jurnal Pengembangan Teknologi Informasi dan Ilmu komputer*. 2(6), 2221–2226.
- Setiawan, A., Studi Sarjana Akuntansi, P., Tinggi Ilmu Ekonomi Mulia Singkawang, S., Ekonomi, F., & Katolik Parahyangan, U. (2022). Pengaruh Pengendalian Intern dan Self-Efficacy terhadap Kinerja pada Masa Bekerja secara Online. *Jurnal Riset Akuntansi Dan Keuangan*, 10(1), 151–164. <https://doi.org/10.17509/jrak.v10i1.34184>
- Setyawati, I., Meini, Z., Subiyanto, B., & Setioningsih, R. (2022). Pelatihan Pencatatan dan Penyusunan Laporan Keuangan Bagi Siswa Al-Falah Tangerang Selatan. *Dedikasi: Jurnal Pengabdian Kepada Masyarakat*, 1(1), 1–8. <https://doi.org/10.53276/dedikasi.v1i1.4>
- Sianipar, P. B. H., Pangaribuan, D., & Napitupulu, B. E. (2022). Faktor-Faktor Yang Mempengaruhi Terjadinya Fraud: Persepsi Karyawan di Group Usaha HG. *Journal of Information System, Applied, Management, Accounting and Research*, 6(3), 591–611. <https://doi.org/10.52362/jisamar.v6i3.827>
- Suryani, S., Rindaningsih, I., & Hidayatulloh. (2023). Pelatihan Dan Pengembangan Sumber Daya Manusia. *PERISAI: Jurnal Pendidikan Dan Riset Ilmu Sains*, 2(3), 363–370. <https://doi.org/10.32672/perisai.v2i3.154>
- Thomas Averio, & Ricky, R. (2022). Pelatihan Pengendalian Internal dan Sistem Informasi Perusahaan Bagi Karyawan PT Sarwa Inspirasi Konstruksi. *PaKMas: Jurnal Pengabdian Kepada Masyarakat*, 2(2), 391–397. <https://doi.org/10.54259/pakmas.v2i2.1202>
- Ulum, S. N., & Suryatimur, K. P. (2022). Analisis Peran Sistem Pengendalian Internal dan Good Corporate Governance dalam Upaya Pencegahan Fraud. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(2), 331–340. <https://doi.org/10.37641/jiakes.v10i2.1328>