

Effectiveness Of Internal Control Systems And Good University Governance On Fraud Prevention With Organizational Commitment

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ABSTRACT

PURPOSE - This study investigates the influence of the Internal Control System (ICS) and Good University Governance (GUG) on fraud prevention, with organizational commitment serving as a moderating variable. The research was conducted at private universities (PTS) under the supervision of LLDIKTI Region I in Medan City. The study was motivated by the increasing cases of fraud in the higher education sector, particularly the misuse of student aid funds, which threaten institutional integrity, accountability, and sustainability.

METHODOLOGY - A quantitative research design was employed, with respondents consisting of university leaders and administrative staff selected through purposive sampling. Data were collected using a structured questionnaire covering ICS, GUG, organizational commitment, and fraud prevention. Instrument validity and reliability were tested to ensure measurement accuracy. Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) to assess direct effects and moderating relationships.

FINDING - The findings demonstrate that the effectiveness of ICS has a positive and significant impact on fraud prevention. Likewise, the application of GUG principles contributes significantly to reducing the risk of fraud. Furthermore, organizational commitment strengthens the relationship between ICS, GUG, and fraud prevention, indicating its role as an effective moderating factor. The study concludes that fraud prevention in higher education requires a comprehensive approach that integrates control systems, governance practices, and organizational commitment.

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INTRODUCTION

Fraud has emerged as one of the most critical challenges facing organizations across sectors, including higher education institutions. Fraudulent practices threaten not only financial resources but also institutional credibility, accountability, and sustainability. In the context of private universities (Perguruan Tinggi Swasta - PTS) in Indonesia, particularly those under the

supervision of LLDIKTI Region I, fraud risks manifest in various forms such as misuse of educational funds, mismanagement of student aid, and weak governance practices. These practices undermine stakeholder trust and jeopardize the universities' capacity to deliver quality education.

Several high-profile cases in recent years have highlighted the urgency of addressing fraud in higher education. Reports from the Corruption Eradication Commission (KPK) and other legal authorities point to recurring issues such as the illegal deduction of student aid (KIP) funds and misappropriation of institutional budgets by university leaders. Such cases demonstrate that fraud in higher education often involves individuals in positions of authority, reflecting weaknesses in both internal control mechanisms and governance structures.

From a theoretical perspective, the persistence of fraud in universities can be explained through the Fraud Triangle Theory, which emphasizes the interaction between pressure, opportunity, and rationalization. In the context of higher education, financial pressure often arises from limited funding, rising operational costs, and the need to compete for students and resources. Opportunities emerge when internal control systems are weak, governance structures are poorly enforced, and oversight mechanisms are ineffective. Rationalization, on the other hand, frequently occurs when leaders or staff justify misuse of funds as necessary to support institutional needs or personal interests. This theoretical framework suggests that any effective fraud prevention strategy must address all three dimensions simultaneously.

One of the most widely accepted approaches to reducing opportunities for fraud is the implementation of Internal Control Systems (ICS). According to the COSO framework, an effective internal control system consists of five interrelated components: control environment, risk assessment, control activities, information and communication, and monitoring. These mechanisms are designed to safeguard assets, ensure the reliability of financial reporting, and secure compliance with applicable laws and regulations. In higher education, ICS should ensure that tuition revenues, government subsidies, and grants are managed properly and that the use of funds aligns with institutional goals. However, in many private universities under the supervision of LLDIKTI Region I in Medan, the implementation of ICS remains inconsistent. Limited financial resources, lack of trained personnel, and weak enforcement from top management have hindered the effectiveness of internal control systems.

Alongside internal control, the adoption of Good University Governance (GUG) is increasingly recognized as a critical factor in preventing fraud. Derived from the principles of good corporate governance, GUG emphasizes transparency, accountability, responsibility, independence, and fairness. In the context of higher education, GUG requires universities to disclose information openly to stakeholders, ensure that decisions can be justified and accounted for, and maintain independence in leadership and management. Effective governance should also guarantee that policies and decisions are implemented fairly and without discrimination. Nevertheless, governance challenges persist in many universities, especially those managed by foundations with overlapping authority and limited external oversight. In some cases, dual leadership structures between university boards and foundation boards create conflicts of interest that open doors for collusion and fraudulent practices.

Although both ICS and GUG are designed to minimize fraud, research findings regarding their effectiveness are not always consistent. Some empirical studies indicate that strong internal control systems and governance frameworks significantly reduce the likelihood of fraud. Yet others suggest that these mechanisms may not be sufficient on their own, especially

if the organizational culture does not support ethical behavior. This inconsistency highlights the importance of examining additional variables that may influence or strengthen the relationship between ICS, GUG, and fraud prevention.

Organizational commitment emerges as one such variable. Defined by Meyer and Allen (1997) as the psychological attachment of employees to their organization, organizational commitment encompasses affective commitment (emotional attachment), continuance commitment (awareness of the costs of leaving), and normative commitment (a sense of obligation to remain). In practice, employees and leaders who are highly committed to their organizations are more likely to act in the best interests of the institution, adhere to ethical standards, and resist the temptation to engage in fraudulent behavior. Conversely, when commitment is weak, even the most sophisticated systems and governance frameworks can fail, as individuals may find ways to bypass controls or rationalize unethical actions.

In the case of Indonesian private universities, organizational commitment is particularly crucial. Many institutions face structural and financial challenges that can create fertile ground for misconduct. For instance, administrators may rationalize the misuse of scholarship funds as a temporary solution to cover operational deficits. Without strong commitment to institutional integrity, employees and leaders may prioritize short-term survival over long-term accountability. Therefore, organizational commitment is not only a moderating factor but also a cultural foundation that determines whether internal control systems and governance principles can truly function as intended.

Based on these realities, this study proposes a comprehensive approach to fraud prevention in higher education that integrates internal control systems, good university governance, and organizational commitment. The logic behind this integration is straightforward: internal controls provide the technical and procedural safeguards against fraud; governance ensures that institutions are managed transparently and accountably; and commitment ensures that individuals within the organization support and uphold these mechanisms in their daily behavior. Together, these three components create a synergistic framework for fraud prevention.

The research focuses specifically on private universities in Medan under the coordination of LLDIKTI Region I. These institutions represent a critical segment of Indonesia's higher education system, both in terms of scale and influence. At the same time, they are among the most vulnerable to fraud, given their reliance on student tuition fees, limited oversight, and sometimes complex governance structures. By analyzing how ICS, GUG, and organizational commitment interact in this context, the study seeks to provide empirical evidence on strategies that can effectively reduce fraud risks in higher education.

The significance of this study is twofold. From a theoretical perspective, it contributes to the literature on fraud prevention by exploring the moderating role of organizational commitment. Previous studies have often examined ICS and governance separately, but few have investigated how commitment strengthens their combined effect on fraud prevention. From a practical perspective, the study offers valuable recommendations for policymakers, regulators, and university leaders. Strengthening internal control systems and governance frameworks is essential, but fostering commitment among academic and administrative staff is equally important. Without genuine commitment, policies and systems risk becoming mere formalities.

In conclusion, fraud in higher education is a multifaceted problem that cannot be addressed by isolated measures. The cases in Indonesian universities reveal that weaknesses in

internal control and governance create opportunities for misconduct, while lack of organizational commitment undermines the effectiveness of existing mechanisms. The proposed solution is an integrated approach that combines robust internal control systems, strong governance principles, and high organizational commitment. Such an approach not only addresses the technical and structural dimensions of fraud prevention but also builds the cultural and psychological foundations necessary to sustain integrity in the long run. By adopting this holistic framework, universities can enhance their resilience against fraud, rebuild stakeholder trust, and fulfill their mission of advancing education and social development with transparency and accountability.

LITERATURE REVIEW

Fraud Prevention

Fraud is generally defined as intentional deception carried out to secure unfair or unlawful gain. Black's Law Dictionary describes it as an act of deception that causes harm to another party through manipulation of facts or concealment of the truth. In organizational contexts, fraud may include embezzlement, misappropriation of funds, bribery, falsification of financial reports, or other unethical acts designed to benefit individuals or groups at the expense of the institution.

In higher education, fraud has specific manifestations such as the misuse of student aid funds, procurement irregularities, manipulation of academic outputs, and even falsification of accreditation or research data. Fraud prevention thus refers to a set of proactive strategies designed to reduce opportunities, deter potential perpetrators, and foster ethical culture within institutions. According to Rahayu et al. (2020), effective fraud prevention aims not only at prevention (blocking opportunities for fraud) but also deterrence (discouraging potential offenders), disruption (making fraud more difficult to commit), identification (detecting suspicious activities early), and prosecution (ensuring legal action against perpetrators).

Fraud prevention provides several benefits to institutions: it protects organizational assets, strengthens accountability, and builds stakeholder trust. In universities, successful prevention also contributes to a culture of integrity, which is essential for sustaining academic credibility. Indicators of effective fraud prevention often include the presence of anti-fraud policies, documented preventive procedures, robust monitoring mechanisms, staff training on fraud awareness, and management's commitment to ethical leadership.

Internal Control Systems (ICS)

Internal Control Systems are formal mechanisms designed to provide reasonable assurance regarding the achievement of organizational objectives in three areas: operational effectiveness, reliability of financial reporting, and compliance with laws and regulations. The Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013) defines internal control as a process carried out by boards of directors, management, and other personnel to safeguard assets and ensure accountability.

The COSO framework identifies five components of effective internal control:

1. Control Environment: The foundation that sets the tone for organizational integrity, including ethical values, management philosophy, and governance structures.
2. Risk Assessment: The process of identifying and analyzing risks that could prevent the organization from achieving its objectives.
3. Control Activities: Policies and procedures that help ensure management directives are carried out, such as segregation of duties and authorization requirements.

4. Information and Communication: Systems that ensure relevant information flows effectively across all levels of the organization.
5. Monitoring Activities: Continuous or periodic evaluations to assess the quality of the internal control system over time.

In higher education, ICS plays a vital role in safeguarding public and private funds, monitoring budget allocations, and ensuring compliance with government regulations. Previous studies show mixed findings: Anggoe & Reskino (2023) found that ICS significantly reduced the likelihood of fraud in universities, while Astuty et al. (2019) argued that internal control may be ineffective if not implemented consistently. These divergent findings highlight the need to examine how ICS interacts with other organizational factors such as governance and commitment.

Good University Governance (GUG)

Good governance, traditionally associated with corporate management, has been adapted to higher education institutions under the concept of Good University Governance (GUG). The World Bank defines good governance as the responsible management of resources guided by principles of accountability, transparency, fairness, and participation. In the university context, GUG ensures that educational institutions operate efficiently, ethically, and in line with their mission to serve the public.

The five principles of GUG commonly cited in the literature are:

1. Transparency: Ensuring open access to relevant institutional information, including budgets, policies, and performance indicators.
2. Accountability: Making leaders and managers answerable for their decisions and use of resources.
3. Responsibility: Fulfilling institutional obligations to students, staff, government, and society.
4. Independence: Avoiding undue influence from external parties and ensuring decision-making autonomy.
5. Fairness: Guaranteeing equal treatment and opportunities for all stakeholders.

GUG is particularly relevant to fraud prevention because governance failures often create the environment in which fraudulent practices thrive. For instance, lack of transparency in financial reporting or conflicts of interest within university foundations can lead to misappropriation of funds. Studies by Rustandy et al. (2020) and Khairunisa et al. (2025) confirm that strong governance practices are associated with reduced fraud risk. However, Astuty et al. (2019) caution that governance mechanisms may have limited impact if not supported by enforcement and organizational culture.

Organizational Commitment

Organizational commitment has been studied extensively in organizational behavior literature. Meyer and Allen's (1997) three-component model remains the most influential framework, consisting of:

1. Affective Commitment: Emotional attachment and identification with the organization.
2. Continuance Commitment: Awareness of the costs associated with leaving the organization.
3. Normative Commitment: A sense of moral obligation to remain with and contribute to the organization.

High levels of organizational commitment have been shown to correlate with ethical behavior, job satisfaction, and reduced turnover. In the context of fraud prevention, commitment ensures that employees internalize organizational values and align their actions with institutional

goals. Putri et al. (2023) emphasize that committed employees are less likely to engage in fraudulent acts because they prioritize organizational interests over personal gain.

METHODOLOGY

Research Design

This study employed a quantitative research design to examine the influence of the Internal Control System (ICS) and Good University Governance (GUG) on fraud prevention, with organizational commitment as a moderating variable. A quantitative approach was chosen because it allows for the systematic measurement of relationships between variables and the testing of hypotheses using statistical methods. This design is appropriate for investigating causal relationships and providing empirical evidence that can be generalized to similar contexts. The data recruitment process was carried out through a survey method using a structured questionnaire. The population of this research consisted of private universities (PTS) under the coordination of LLDIKTI Region I, particularly those located in Medan City. Purposive sampling was used to select respondents, focusing on university leaders, financial managers, and administrative staff who are directly involved in financial management and governance processes. These respondents were considered the most relevant because they have knowledge of institutional control systems, governance practices, and fraud prevention mechanisms. The questionnaires were distributed both in printed form and electronically to ensure broader participation. Follow-up communication was conducted to maximize the response rate, and only completed questionnaires were included in the analysis. The research instrument consisted of a questionnaire divided into four sections that corresponded to the variables under study: Internal Control System (ICS), Good University Governance (GUG), Organizational Commitment, and Fraud Prevention. Each variable was operationalized using indicators adapted from established theories and previous studies. ICS was measured based on the five components of the COSO framework, including control environment, risk assessment, control activities, information and communication, and monitoring. GUG was measured using indicators such as transparency, accountability, responsibility, independence, and fairness. Organizational commitment was measured following Meyer and Allen's three-dimensional model, which includes affective, continuance, and normative commitment. Fraud prevention was assessed using indicators such as the existence of anti-fraud policies, monitoring practices, fraud awareness, and detection mechanisms. All items were measured using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Before distribution, the questionnaire was validated by experts in accounting and governance to ensure content validity, and a pilot test was conducted to check reliability. The data obtained were analyzed using Structural Equation Modeling - Partial Least Square (SEM PLS) 3.2. This method was selected because it allows for the simultaneous testing of complex relationships among multiple variables, including the role of moderating variables. The analysis process began with descriptive statistics to profile respondents and summarize the data. Next, the measurement model was tested to evaluate the validity and reliability of the constructs using indicators such as Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE). Following this, the structural model was tested to assess the relationships between ICS, GUG, organizational commitment, and fraud prevention. The significance of path coefficients was determined through bootstrapping procedures, and the moderating effect of organizational commitment was examined to determine whether it strengthened the relationship between ICS, GUG, and fraud prevention.

RESULTS AND DISCUSSION

Respondent Characteristic

The respondents in this study consisted of leaders, managers, and administrative staff from private universities under LLDIKTI Region I in Medan. The demographic data show a diverse profile in terms of age, gender, educational background, and work experience. Most respondents held managerial or administrative positions directly related to financial management and governance, ensuring the relevance of their perspectives for the study. The majority had more than five years of work experience, which indicates sufficient familiarity with institutional systems and practices.

Tabel 1. Respondent Characteristic

Characteristic	n (%)
Gender	
Male	35 (37,64%)
Female	58 (62,36%)
Age (year's old)	
> 55	14 (15%)
45-55	32 (34,7%)
35-44	36 (38,7%)
25-34	11 (11,8%)
Educational background	
Diploma	0 (0%)
Undergraduate	5 (5,4%)
Postgraduate	70 (75,3%)
Doctoral	18 (19,3%)
Work Experience (years)	
<1	6 (6,4%)
1-5	55 (58,5%)
>5	32 (34,4%)

Source: Data source processed, 2025

The research results (Table 1) show that the majority of the population is female, with 58 respondents (62.36%) with an age range of 35-44 years with 36 respondents (38.7%). Most respondents had a Postgraduate education history (75.3%) with a work experience 1-5 years (58,5%). This indicates that most respondents have a high level of education, which may indicate the involvement of more educated individuals in this survey, which could also be correlated with the level of accessibility to information.

Outer Model Testing

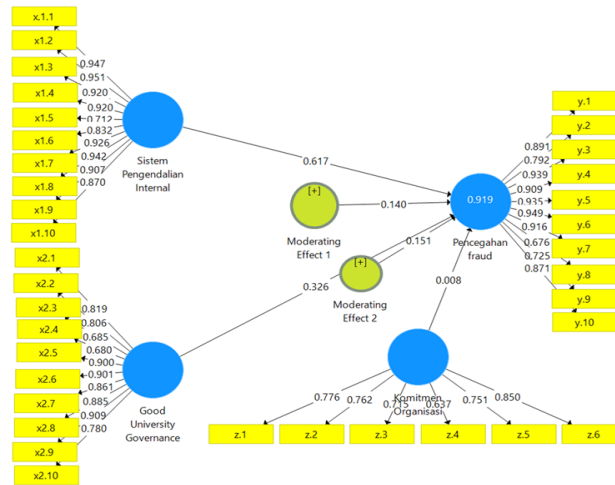


Figure1. Results of SEM-PLS loading factor analysis of the questionnaire construct used

An indicator is considered to meet discriminant validity if its cross-loading value on its assigned variable is greater than its loading values on other variables (Ghozali, 2017). According to Hair et al. (2021), an indicator with an outer loading value above 0.70 is considered very good, while values between 0.40 and 0.70 may still be acceptable as long as they do not reduce the overall validity and reliability of the construct. This confirms that the measurement items used to represent Internal Control System, Good University Governance, Organizational Commitment, and Fraud Prevention were appropriate.

Tabel 2. Cronbach Alpha

	Cronbach's Alpha
Good University Governance	0,947
Organizational Commitment	0,858
Fraud prevention	0,961
Internal Control System	0,972

Source : Output SmartPLS, 2025

Reliability was assessed using Cronbach’s Alpha and Composite Reliability (CR). The results indicate that all constructs achieved Cronbach’s Alpha values above 0.70 and CR values above 0.70, fulfilling the criteria for internal consistency reliability. This means the instrument was reliable and consistently measured the intended constructs across respondents.

Tabel 3. Average Variant Extracted (AVE)

	AVE
Good University Governance	0,883
Organizational Commitment	0,864
Fraud prevention	0,748
Internal Control System	0,802

Source : Output SmartPLS, 2025

The Average Variance Extracted (AVE) was used to examine convergent validity at the construct level. The results show that all constructs achieved AVE values above 0.50, which confirms that each construct explained more than half of the variance of its indicators. Thus, the constructs of ICS, GUG, Organizational Commitment, and Fraud Prevention can be considered valid representations of their measurement items.

Inner Model Testing

This analysis is to determine the percentage of endogenous construct variability that may be explained by exogenous construct variability. This analysis is also to determine the goodness of the structural equation model. The higher the R-square value, the greater the exogenous variable can explain the endogenous variable so that the better the structural equation. The output value of the R Square value can be seen in the following table:

Tabel 4. R-Square (R²) Analysis Results

	R Square	R Square Adjusted
Fraud prevention	0,919	0,915

Source: Output SmartPLS, 2025

The results show that the influence of the Internal Control System and Good University Governance on Fraud Prevention is 0.919, which means the effect size is 91.9%. This indicates that the PLS model demonstrates a strong influence.

Hypothesis test

Direct Influence

In this study, it consists of two independent variables so that to answer whether there is an influence or not between the independent variables on the dependent variable, this study uses the t test and the F test which are described as follows:

Tabel 5. Direct Influence Hypothesis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Y	0,617	0,609	0,076	4,159	0,000
X2-> Y	0,326	0,325	0,092	3,558	0,000

Source: Output SmartPLS, 2025

The results indicate that the Internal Control System (X1) has a positive and significant effect on Fraud Prevention (Y), with a path coefficient of 0.617, T-Statistic 4.159 > 1.987, and p-value 0.000 < 0.05. Similarly, Good University Governance (X2) also shows a positive and significant effect on Fraud Prevention, with a path coefficient of 0.326, T-Statistic 3.558 > 1.987, and p-value 0.000 < 0.05. This means that improvements in both Internal Control Systems and Good University Governance contribute significantly to enhancing fraud prevention.

Indirect Influence

Hypothesis testing of indirect influence relationships in this study was carried out by testing the constructs of exogenous latent variables and intervening variables on the constructs of endogenous latent variables. The results of testing the indirect effect of this study are presented in the following table:

Tabel 6. Indirect Influence Hypothesis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Moderating Effect 1 -> Y	0,140	0,133	0,101	2,380	0,002
Moderating Effect 2 -> Y	0,151	0,143	0,098	2,542	0,001

Source: Output SmartPLS, 2025

The indirect effect of X1 (Internal Control System) on Y (Fraud Prevention) shows a T-Statistic of 2.380 > 1.987 and a p-value of 0.002 < 0.05. This indicates that Organizational Commitment moderates the relationship between Internal Control System and Fraud Prevention. The path coefficient of 0.140 falls into the low-to-moderate category, suggesting that Organizational Commitment acts as a weak but significant moderator in strengthening this relationship.

Similarly, the indirect effect of X2 (Good University Governance) on Y (Fraud Prevention) shows a T-Statistic of 2.542 > 1.987 and a p-value of 0.001 < 0.05. This confirms that Organizational Commitment also moderates the effect of Good University Governance on Fraud Prevention. The path coefficient of 0.183 indicates a weak yet statistically significant moderating influence. Therefore, Organizational Commitment is categorized as a weak but effective moderator in enhancing the impact of Good University Governance on Fraud Prevention.

DISCUSSIONS

The findings of this study provide important insights into fraud prevention in higher education institutions, particularly within private universities under LLDIKTI Region I. The results show that both the Internal Control System (ICS) and Good University Governance (GUG) have significant positive effects on fraud prevention, and that Organizational Commitment serves as a moderating factor that strengthens these relationships. These findings highlight the necessity of integrating structural mechanisms, governance frameworks, and organizational culture in developing effective fraud prevention strategies.

Internal Control System and Fraud Prevention

The results demonstrate that ICS has a strong positive effect on fraud prevention, with a path coefficient of 0.617 and a significant t-value (4.159 > 1.987). This suggests that stronger control environments, risk assessments, monitoring mechanisms, and segregation of duties contribute to reducing opportunities for fraudulent behavior. These findings are consistent with the COSO framework (2013), which identifies internal control as a fundamental safeguard against fraud. The results are also in line with Anggoe & Reskino (2023), who found that effective internal controls significantly reduce the likelihood of fraud in higher education institutions. Similarly,

Putri et al. (2023) confirmed that ICS directly contributes to fraud prevention. Thus, this study reinforces the argument that robust control mechanisms are indispensable in ensuring accountability and integrity in universities.

Good University Governance and Fraud Prevention

The study also finds that GUG significantly affects fraud prevention, with a path coefficient of 0.326 and a t-value of 3.558 > 1.987. Universities that apply principles of transparency, accountability, independence, fairness, and responsibility demonstrate lower fraud risks. This result is consistent with Rustandy et al. (2020), who highlighted that strong governance practices enhance institutional integrity and reduce misconduct. Khairunisa et al. (2025) similarly emphasized that governance reforms improve organizational transparency and reduce fraudulent behavior. However, Astuty et al. (2019) noted that governance alone may not be sufficient unless accompanied by enforcement and a supportive culture. This aligns with the current study's finding that organizational commitment plays a vital role in strengthening governance effectiveness.

The Moderating Role of Organizational Commitment

The moderating tests reveal that Organizational Commitment strengthens the effect of both ICS and GUG on fraud prevention, although the coefficients (0.140 and 0.183) are categorized as weak but statistically significant. This indicates that while commitment does not drastically change the strength of the relationships, it remains an important cultural factor that ensures the consistent implementation of control and governance mechanisms. These results align with Meyer and Allen's (1997) three-component model of commitment, which emphasizes affective, normative, and continuance commitment as drivers of ethical behavior.

The findings also support Herny (2019), who demonstrated that organizational commitment enhances the effect of internal audits and governance on fraud prevention. Moreover, they provide clarification on the mixed results reported by Novitasari & Sari (2022), who suggested that organizational commitment does not always directly influence fraud prevention. In this study, commitment does not act independently but strengthens the influence of ICS and GUG, which helps explain why prior findings were inconsistent.

CONCLUSION

This study concludes that both the Internal Control System (ICS) and Good University Governance (GUG) have a positive and significant effect on fraud prevention in private universities under LLDIKTI Region I. Strong internal controls and transparent governance reduce opportunities for fraudulent practices. In addition, Organizational Commitment serves as a significant, though modest, moderating factor that strengthens the impact of ICS and GUG on fraud prevention. Fraud prevention in higher education requires not only effective systems and governance frameworks but also the commitment of organizational members to consistently uphold integrity and accountability.

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