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THE INFLUENCE OF INTERNAL AUDIT, EFFECTIVENESS OF CONTROL AND ACCOUNTING INFORMATION SYSTEMS ON FRAUD DETECTION (STUDY AT DOMPU REGIONAL DRINKING WATER COMPANY)

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Article Info	ABSTRACT
	This study aims to determine internal audit, internal control effectiveness, and accounting information systems on fraud detection at the Dompu Regional Drinking Water Company (PDAM). Sampling using purposive sampling method and analysis tools using multiple linear regression method with a total of 55 employees as respondents. The data collection method used is a questionnaire. The results of this study indicate that internal audit, internal control effectiveness influences fraud detection. Meanwhile, the accounting information system has no effect on fraud detection. The Adjusted R Square value for the coefficient of determination is 0.366 or 36.6% of the level of fraud detection. The remaining 63.4% is influenced by other factors that are not included in this research method.
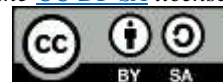
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1. INTRODUCTION

In the current era of globalization, many problems arise in companies that are increasingly complex, such as fraud in both small and large companies. At present cases of fraud are rife in Indonesia and are of particular concern to the government and society [1]. According to the Association of Certified Fraud Examiners Indonesia (2019) fraud is divided into three forms of fraud. First is the deviation of assets which includes theft or embezzlement of company assets. Both false reports or statements that are intentionally false. The third is corruption which includes cooperation with other parties to benefit oneself as well as harm the company. Fraud generally occurs because there is pressure to commit fraud or encouragement to take advantage of existing opportunities and there is justification (generally accepted) for these actions [3]. Fraud is often referred to in more general terms such as theft, embezzlement , counterfeiting and others. Usually fraud is not easy to find, it is usually found by chance or because of something intentional [4].

In 2020 in Indonesia, 80% of respondents stated that fraud during the pandemic had increased drastically. The results of a survey by the public accounting firm and consultant RSM Indonesia showed that cases of fraud and misappropriation of assets increased during the Covid-19 pandemic [5]. This fraudulent practice was recognized by 36% of respondents as causing financial loss and 35% of other respondents highlighted reputational risk and 25% of respondents believed fraud disturb the company's operations [2].

Cases of fraud also occurred in PDAMs in Indonesia, namely in PDAM Tirta Kahuripan Bogor. Hasanuddin Tahir as the reported party. Meanwhile, the reporting parties are the Ombudsman Jakarta Raya, and the Ombudsman of the Republic of Indonesia (ORI). The Head of the Greater Jakarta Ombudsman, Teguh Nugroho, explained that the corruption cases reported to the KPK were related to maladministration of the drinking water supply system (SPAM) in Kadumangu Village, Cipambuan Village, Citaringgul Village, Babakan Madang Village and Cadas Ngampar

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Village, Sukaraja District, Bogor Regency. Bogor Regent Ade Yasin as the person in charge of the PDAM and Main Director of PDAM Tirta Kahuripan as the technical executor of the PDAM, are suspected of being directly involved in the leakage of funds which is detrimental to the country's finances. Ade Yasin and Hasanuddin Tahir are suspected of conspiring with PT. Sentul City Tbk, to enrich themselves. From the results of the investigation and the findings of the Ombudsman team, the Regent of Bogor and the President Director of PDAM Tirta Kahuripan have legalized unofficial levies for clean water consumers made by PT. Sentul City in eight villages and two districts [6].

Fraud cases also occurred at the Pratama Manggelewa Hospital, Dompu Regency in 2017, continuing to the investigation stage. The basis for improving the handling is based on the results of the investigation by the Team of Sub-Directorate III for Corruption Ditreskrimsus Polda NTB. Elements of his legal actions have been pocketed by the investigating team, so there are indications of losses to the state. This indication is seen from the results of the analysis of construction experts from the University of Mataram who have carried out a physical check. There are allegations that the construction is not in accordance with the plan, thus affecting the feasibility of the building [7].

Efforts made by the government to prevent fraud include implementing internal audits, the effectiveness of controls and accounting information systems which are expected to be able to prevent fraud. Internal audit is an independent assessment function within an organization to test and evaluate the organizational activities carried out [8]. The internal audit function is an independent appraisal activity, which exists within the organization, and is carried out by checking accounting, finance, and other activities to provide services for management in carrying out their responsibilities. By presenting analysis, assessment recommendations and important comments on management activities, internal auditors provide these services [9]. The purpose of the inspection is to help members of the organization to carry out their duties effectively.

In line with the development of the company and the increasingly complex business management, internal audit is required to play a further role in helping companies to improve strategic management performance [10]. Given the large number of large companies that have gone bankrupt in recent years, the fact that internal control does not work according to the concept, is internal audit still reliable in achieving its performance as fraud prevention and fraud detection? In the 2014 ACFE Report To The Nations On Occupational Fraud and Abuse a Global Study report, it states that companies annually suffer losses of 5% of their income due to fraud [11].

Fraud can occur in large companies anywhere, including the Regional Drinking Water Company (PDAM). Fraud is an act of fraud committed in such a way as to benefit oneself or a group that can harm other parties. Fraud must be anticipated so as not to impede the progress of the company itself by conducting an internal audit which is useful as a monitoring tool for all activities carried out by the company [12].

2. LITERATUR REVIEW
Stewardship Theory
Stewardship theory was introduced as a theory based on behavior and premises (Donaldson & Davis, 1989). Stewardship theory is defined as a situation where managers do not have personal interests but are more concerned with the wishes of principals. This theory is relatively new so that its theoretical contribution is less stable. Stewardship theory has psychological and sociological roots which are designed to explain situations where managers act as stewards and act in the interests of the owner [13]. In stewardship theory, managers will behave according to the common interest. When the interests of the steward and the owner are not the same, the steward will try to work together rather than against them, because the steward feels the common interest and behaves according to the owner's behavior is a rational consideration because the steward looks more at efforts to achieve organizational goals. Internal audit is an examination carried out by the company's internal audit department, on the company's financial reports and accounting records as well as compliance with top management policies that have been determined and compliance with government regulations and provisions from applicable professional associations [4].

Internal Auditing
Internal audit according to the Institute of Internal Auditors is an objective and independent consulting and assurance activity designed to add value and improve organizational operations. It helps the organization achieve its objectives by taking a systematic and disciplined approach to evaluating and improving the effectiveness of its risk management, control and governance processes.

Internal audit is an auditor who works in a company (state company or private company) whose main task is to determine the policies and procedures established by top management to comply with, safeguard the assets of the organization, efficiency and effectiveness of organizational activity procedures, and the reliability of information produced by various parts organization

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Internal Control Effectiveness

Internal control is an organizational plan and all actions designed to secure assets, encourage employees to follow company policies, increase operating efficiency, ensure accurate and reliable accounting records [3]. Internal controls are carried out to monitor whether the company's operational and financial activities are running in accordance with procedures and policies set by management [14]. With the existence or implementation of a strict internal control system, it is expected that all operational activities of the company can run well towards achieving profit maximization [15].

Accounting Information System

A system is a group of two or more related components or subsystems that function for the same purpose. While the system is a collection/group of sub-systems/parts/components, both physical and non-physical, that are interconnected with each other and work together harmoniously to achieve a certain goal [16]. An accounting information system is a collection (integration) of sub- sub-systems/components both physical and non-physical that are interconnected and work together in harmony with each other to process transaction data related to financial matters into financial information [12].

According to [17], the explanation of the components of the accounting information system is as follows:
1. Hardware
2. Software
3. Brainware
4. Databases
5. Computer and Telecommunication Networks

The Influence of Internal Audit on Fraud Detection.

According to 18 internal audit is an examination carried out by the company's internal audit section, on the company's financial reports and accounting records as well as adherence to top management policies that have been determined and compliance with government regulations and the provisions of applicable professional associations. Research by Nugraha et al., (2020), Joseph et al., (2015), Agung (2015) states that internal audit has a positive effect on fraud prevention.

Ha1: Internal audit has a positive effect on fraud prevention

Effect of Effectiveness of Internal Control on Fraud Detection.

Internal control is a set of policies and procedures to protect company assets or assets from all forms of abuse, ensure the availability of accurate company accounting information, and ensure that all legal/statutory provisions (regulations) and management policies have been complied with or carried out properly by all company employees. The results of the study are in line with the results of Wulandari et al., (2021), Setyaningsih & Nengzih (2020) showing that the effectiveness of internal control has a positive effect on fraud prevention.

Ha2: Control effectiveness has a positive effect on fraud.

The Effect of Accounting Information Systems on Fraud Detection.

An accounting information system is a collection (integration) of sub-systems/components both physical and non-physical that are interconnected and work together harmoniously to process transaction data related to financial matters into financial information. The results of Aprilianti et al., (2021), [16] stated that the accounting information system has a positive effect on fraud prevention.

Ha3: The accounting information system has a significant effect on fraud prevention.

Framework of Thinking

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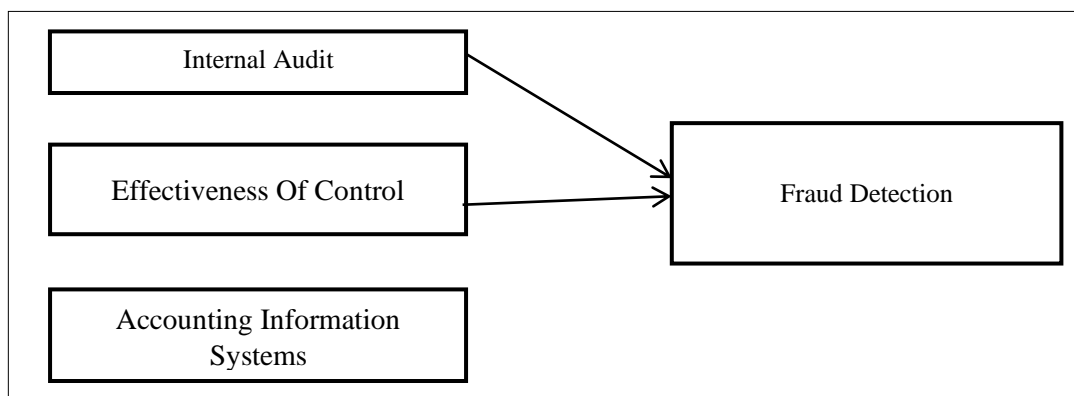
3. RESEARCH METHOD

The type of research used in this study is a quantitative method. The quantitative method is a method that uses research data in the form of numbers and data analysis that is statistical in nature with the aim of testing the hypotheses that have been set 20. The variables used in this study are the dependent variable and the independent variable. The dependent variable or dependent variable is the variable that is affected or is the result of the independent variable. Fraud detection is used in this study as the dependent variable.

The population according to 20 states that the population is a generalized area consisting of subjects/objects that have certain qualities and characteristics determined by research to be studied. The population in this study were all employees at PDAM Dompu as many as 55 people.

The sample is part or the number and characteristics possessed by the population. The technique of determining the sample in this study is to use a purposive sampling method, meaning that the determination of the sample takes into account certain criteria that have been made for objects that are in accordance with the research objectives. In this study, the samples taken by the researchers were 55 people, namely the Director, Staff of PDAM Dompu Regency. This number of samples is expected to fulfill the sampling requirements. Based on this explanation, the linear regression model is as follows:

$$FD_{it} = \alpha_{0 +} \beta_1 IA_{it} + \beta_2 EC_{it} + \beta_2 AIS_{it} + e_{it}$$

Information:
IAit   = Internal Audit
ECit   = Effectiveness Of Control
AIS   = Accounting Information Systems
FDit   = Fraud Detection
e_{it} = Error.

4. RESULTS AND ANALYSIS

Descriptive statistics provide an overview or description of a data seen from the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewedness (distribution skewedness). This analysis is a descriptive technique that provides information about the data owned and does not intend to test hypothesis [19].

The research data used is primary data obtained by using several questionnaires. In this study, questionnaires were distributed to respondents as a trial to prove the validity and reliability of a question in the questionnaire. Respondents in this study were the Director and staff of PDAM Dompu Regency. The sample in this study were 55 respondents.

Table 4. 1
Summary of distributing questionnaires and returning questionnaires

No	Information	Number of Questionnaires
1.	Questionnaire Distributed	55
2.	Unreturned Questionnaires	0
3.	Returned Questionnaire	55
4.	Incomplete Questionnaire	0
5.	Processed Questionnaire	55
6.	Rate Of Return	100%
7.	Data Used	100%

In table 4.1 it can be explained that the questionnaires distributed were 55 questionnaires (100%), the questionnaires returned were 55 questionnaires (100%) while the questionnaires that were not returned were 0 questionnaires (0%), so that the data that could be used was 55 questionnaires (100 %).

Table 4.2 Quantitative Description Test Results.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Internal Audit	55	27,00	35,00	32,35	2,474
Effectiveness Of Control	55	40,00	50,00	46,09	3,307
Accounting Information Systems	55	33,00	50,00	41,69	4,818
Fraud Detection	55	29,00	43,00	35,47	4,022

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    Based on table 4.2, it can be seen that the number of observation samples in this study was 55. In addition, the overall value of the variables indicated by the average value, the highest value, the lowest value, and the standard deviation value were positive numbers.

    The internal audit variable shows the lowest value of 27.00, meaning that the company's internal audits are only 27.00 and the highest internal audit is 35.00. In addition, the average internal audit value is 32.35 and the standard deviation value is 2.474 which is smaller than the average value. This shows that the data is in good condition because it does not show much variation.

    The internal control effectiveness variable shows the lowest value of 40.00 and the highest value of 50.00, while the average value of internal control effectiveness is 46.09 and the standard deviation value is 3.307 which is less than the average value, this shows the data in good condition because it does not show much variation.

    The accounting information system variable shows the lowest value of 33.00, while the highest value is 50.00, with an average value of 41.69 and a standard deviation value of 4.818 which is lower than the average value.

The fraud detection variable shows the lowest value of 29.00, meanwhile, the highest value is 43.00 with an average value of 35.47 and a standard deviation value of 4.022 which is lower than the average value. This means that the fraud detection data is in good condition and the data does not vary too much.

Validity and Reliability Test/ Data Quality Test

    According to 20 validity is an instrument that can be used to measure something that should be measured. The questionnaire is said to be valid if the questions contained in the questionnaire are able to reveal something that will be regulated by the questionnaire. This validity test is done by comparing the value of r (product moment) table with r (product moment) calculated (analysis). Based on the validity test using the SPSS version 21 program, the following results are obtained:

Table 4.3
Validity Test Results

Variable	Statement	r hitung	r tabel	Information
Internal Audit	1	0,264	0,248	Valid
	2	0,598	0,245	Valid
	3	0,725	0,249	Valid
	4	0,606	0,240	Valid
	5	0,599	0,278	Valid
	6	0,724	0,273	Valid
	7	0,628	0,321	Valid
Internal Control Effectiveness	1	0,650	0,324	Valid
	2	0,730	0,364	Valid
	3	0,671	0,278	Valid
	4	0,623	0,287	Valid
	5	0,604	0,294	Valid
	6	0,616	0,228	Valid
	7	0,637	0,318	Valid
	8	0,808	0,315	Valid
	9	0,608	0,244	Valid
	10	0,715	0,218	Valid
Accounting information system	1	0,698	0,216	Valid
	2	0,715	0,302	Valid
	3	0,676	0,210	Valid
	4	0,602	0,209	Valid
	5	0,706	0,322	Valid
	6	0,671	0,319	Valid
	7	0,676	0,205	Valid
	8	0,753	0,317	Valid

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	9	0,852	0,244	Valid
	10	0,630	0,288	Valid
	1	0,648	0,207	Valid
	2	0,767	0,244	Valid
	3	0,766	0,206	Valid
	4	0,779	0,240	Valid
Fraud Detection	5	0,587	0,202	Valid
	6	0,643	0,240	Valid
	7	0,708	0,237	Valid
	8	0,706	0,234	Valid
	9	0,668	0,232	Valid

Based on table 4.4, the results of the validity test show that the independent variables, internal audit, internal control effectiveness, accounting information systems and the dependent variable for fraud detection have a value of r count > r table. Therefore, the statements in the variable questionnaire are declared valid.

Table 4.3
Reliability Test Results

Variable	Cronbach's Alpha	Cross of Value	Information
Internal Audit	*0,687*	0,60	Reliabel
Internal Control Effectiveness	*0,862*	0,60	Reliabel
Accounting information system	*0,883*	0,60	Reliabel
Fraud Detection	*0,867*	0,60	Reliabel

The results of the reliability test for each statement measuring the research variables in table 4.3 show that each statement has a Cronbach alpha value > 0.60. Therefore, it is known that the questionnaire used in this study is reliable.

Classic Assumption Test
Normality

Table 4.4
Normality Test Results

Information	*Unstandardized Residual*	*Alpha*
N	55	0,05
Asymp. Signifikansi (2-tailed)	0,100	

Based on table 4.4 it is known that the significance value (2-tailed) is 0.100. This shows that the residual value is more than 0.05, so the residual data is said to be normally distributed.
Multicollinearity Test

Table 4.5
Multicollinearity Results

Variable	VIF	Information
Internal Audit	1,076	No Multicollinearity
Internal Control Effectiveness	1,105	No Multicollinearity
Accounting information system	1,164	No Multicollinearity

Based on table 4.5 it shows that the VIF value of all independent variables is below the number 10. This shows that there is no linear relationship between the independent variables in the regression model.
Heteroscedasticity Test

Table 4.6
Heteroscedasticity Test Results

Variable	Significance	*Alpha*	Information
Internal Audit	0,635	0,05	There is no heteroscedasticity
Internal Control Effectiveness	0,666	0,05	There is no heteroscedasticity
Accounting information system	0,793	0,05	There is no heteroscedasticity

The results of the table 4.6 calculation above show that the significance value of the three variables is greater than the alpha value of 0.05. Thus in the regression model there is no heteroscedasticity.

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Multiple Regression Test

Table 4.7
Multiple Analysis Results

Model	Unstandardized Coefficients		T	Sig.	Decision
	B	Std. Error			
(*Constant*)	74,237	11,435	6,492	0,000	
Internal Audit	-0,558	0,183	-3,054	0,004	supported
Internal Control Effectiveness	-0,564	0,139	-4,072	0,000	supported
Accounting information system	0,127	0,098	1.300	0,200	no supported
Dependent Variable:	Fraud Detection				
N	55				
R Squared	0,401				
Adjusted R Squared	0,366				
F Statistic	11,395				
Prob. (*F-Statistic*)	0,000[b]				

Coefficient of Determination Test

To see how much influence the independent variable has on the dependent variable partially, the coefficient of determination is used. The coefficient of determination is the square of the correlation coefficient as a measure to determine the ability of each variable used. The coefficient of determination describes the proportion of variation in the dependent variable that is explained by only one independent variable (more than one independent variable) together. The smaller the coefficient of determination value means the effect of the independent variable on the dependent variable is getting weaker. Conversely, if the determination value gets closer to 1, the effect of the independent variable on the dependent variable is getting stronger.

Based on table 4.7 which shows the results of the regression coefficient of determination from the summary model, the adjusted R-square value is 0.366. This means that 36.6% detection of fraud can affect the independent variables, namely internal audit, internal control effectiveness, accounting information systems. Meanwhile, the remaining 63.4% is influenced by other variables not included in this study.

Simultaneous Test (F)

The f test is conducted to determine whether there is influence on internal audit, internal control effectiveness, and accounting information systems (independent variables) on fraud detection simultaneously.

Based on table 4.7 which shows the regression results of the regression model, a significance value (F-statistic) of 0.000 is obtained. Significance value (F-statistic) 0.000 <0.05 (alpha). Therefore, the decisions taken are independent variables consisting of internal audit, internal control effectiveness, and accounting information systems that have an influence on fraud detection simultaneously (together).

t test

Based on the results of multiple regression that the internal audit in table 4.7 has a significance value of 0.004. This value when compared with the alpha value of 0.05 shows a smaller value. This means that the first hypothesis is accepted. The results of the research show that internal audit has an effect on fraud detection.

The internal control effectiveness variable in table 4.7 has a significance value of 0.000. This value when compared with an alpha value of 0.05 shows a smaller value. This means that the second hypothesis is accepted. The results of this research show that the effectiveness of internal control influences fraud detection.

The accounting information system variable in table 4.7 has a significance value of 0.200. This value when compared with an alpha value of 0.05 shows a greater value. It means that the third hypothesis is rejected. The results showed that the accounting information system had no effect on fraud detection.

5. DISCUSSION
Internal Audit and Fraud Detection

Based on the test results, it can be seen that internal audit has an effect on fraud detection. Internal audit aims to prevent fraud. Internal auditors are required to be objective and independent in carrying out their duties. If the company has competent and qualified auditors, the possibility of fraud prevention will be minimized. In addition,

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internal audit has experience in audit assignments because it will assist in detecting fraud. Audit experience as skills acquired from audit assignments regarding relevant audit standards and accounting books and specific experience errors that affect audit assignments and audit performance. This is consistent with the results of this study that the internal auditor is responsible to the main director and has a functional working relationship with the board of commissioners. Internal auditors carry out their roles and functions as internal auditors properly. Internal audit has a very important role in analyzing and assessing risk optimally. The effectiveness of the internal role is based on the ability to create added value for the regional drinking water company in Dompu to assist management and directors in improving internal control processes and good corporate governance. Having an internal audit within the company will improve the security of the company's assets, and streamline the process of accounting records and preparing financial reports [22].

These results can be seen from the t test which states that the internal audit variable is influential because it is less than 0.05 or 5%. So internal audit has an effect on fraud detection. The results of this study are in line with research conducted [23], [24], [25] which states that internal audit has a significant effect on fraud detection. The relationship between the influence of internal audit on fraud detection has a strong relationship. The better the role of internal audit, the higher the fraud prevention**.**

Internal Control Effectiveness and Fraud Detection

The results of testing the variable effectiveness of internal control affect the detection of fraud. Internal control is defined as a process because internal control is inherent in every operational activity of the company and is part of the basic activities of management. The internal control effectiveness variable has a significance level that is smaller than the significance level of 0.05. The more effective internal control within a company, the better it is at minimizing fraud. This is in accordance with the results of the respondents' answers that internal control always considers risks originating from within and outside and always performs physical checks on company assets such as cash, receivables. Then the Director of PDAM Dompu always distributes each employee according to function for each task that has been carried out by the company. The stronger and higher the company's internal control system, the more influential it will be on fraud detection. This shows that the effectiveness of internal control influences fraud detection. This research is in line with research [26], [27] which states that control effectiveness has a positive effect on fraud detection.

Accounting Information System and Fraud Detection

The test results of accounting information system variables have no effect on fraud detection. An accounting information system is needed by a company engaged in any field because it contains a process for reporting the company's financial condition accurately and correctly to all parties who need it. The process relates to information technology to advance a business or business. An accounting information system is a system that can collect, record, store and process data to produce information for decision makers.

The accounting information system variable has a significance level greater than the significance level of 0.05. This shows that the accounting information system has no effect on fraud detection. This is probably because the accounting information system has not been implemented effectively. This study contrasts with research [17], [28] which states that the accounting information system has a significant effect on fraud detection

6. CONCLUSION

Based on the results of the research previously described, the following conclusions can be drawn: first, internal audit shows a value of 0.004. That is, internal audit has an effect on fraud detection. Second, the effectiveness of internal control shows a value of 0.000. That is, the effectiveness of internal control affects the detection of fraud. Third, the accounting information system shows a value of 0.200. That is, the accounting information system has no effect on fraud detection.

Some of the limitations in this study include: first, the number of respondents who were only 55 people, of course, is still insufficient to describe the real situation. Second, in the process of distributing the questionnaires, the information provided by the respondents via the questionnaire sometimes did not show the actual opinions of the respondents, this happened because sometimes the different thoughts, assumptions and understandings were different for each respondent, other factors as well, such as the factor of honesty in filling out the respondents' opinions in the questionnaire..

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