

## The Effect of Fraud Prevention and Organizational Culture on the Quality of Financial Reporting with Accounting Information Systems as Moderating Variables

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Article Info	Abstract
<p><b>Keywords:</b></p> <ul style="list-style-type: none"> <li>○ Fraud Prevention,</li> <li>○ Organizational Culture,</li> <li>○ Financial Reporting Quality,</li> <li>○ Accounting Information Systems</li> </ul>	<p><b>Purpose</b> – This study aims to obtain empirical evidence of the effect of fraud prevention and organizational culture on reporting quality with accounting information sytems as moderating variables.</p> <p><b>Design/methodology/approach</b> – This research uses quantitative research. This research was conducted using a questionnaire distributed to employees of PT. Teladan Prima Agro, PT. Selantai Agro Lestari and PT. Guna Agung Semesta, namely 110 questionnaires distributed via email and WhatsApp. Each questionnaire has 34 questions to be answered by respondents to get the results of this study researchers used PLS SEM Version 3.0.</p> <p><b>Findings</b> – This result of this study determine that fraud prevention has a positive and insignificant effect on the quality of financial reporting, organizational culture has a positive and significant effect on the quality of financial reporting, accounting information systems cannot strengthen the relationship between fraud prevention and financial reporting quality and accounting information systems cannot strengthen the relationship between organizational culture and financial reporting quality.</p> <p><b>Research limitations/implications</b> – This finding introduce innovative variables in financial reporting quality, and specifically focusing at PT. Teladan Prima Agro, PT. Selantai Agro Lestari and PT. Guna Agung Semesta and the role of financial reporting quality a new moderating variable.</p>
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## INTRODUCTION

Financial report is a report that provides information that describes the financial condition and operational results of a company in one period. Financial reporting activities have the aim of presenting financial information as material in decision making for management and parties who have an interest in the agency (Fanani & Jalil, 2016). Regulations regarding financial reporting in general regulate how agencies report their performance in accordance with applicable regulations, with these regulations the financial reporting of an agency's performance can be carried out systematically and structured.

The results of BPK's examination of 546 LKPD in 2023, Unqualified (WTP) for 493 (90, 3%), Reasonable with Exceptions (WDP) for 48 (8, 8%), Unreasonable (TW) for 2 (0, 4%) and Not Giving Opinion (TMP) for 3 (0, 5%) LKPD (BPK, 2023). The results of the examination of the opinion on the LKPP in 2023 revealed an Unqualified Opinion (WTP),

the LHP revealed 14 audit findings related to SPI weaknesses and non-compliance with laws and regulations, some of the BPK findings illustrate that there are several factors that affect the quality of financial reporting.

Fraud prevention is the first factor that is thought to effect the quality of financial reporting, fraud prevention can be interpreted as the first defense in minimizing the risk of fraud, where fraud prevention controls are implemented through preventive controls that may come from a standards-based information security management system (Budiwitjaksono, 2024) the better the prevention efforts taken to prevent fraud, the better the quality of financial reporting will be, because when fraud prevention measures are properly implemented the financial reporting process will produce financial reports that are more transparent, the data used in the financial statements is more accurate.

The second factor that is thought to effect the quality of financial reporting is organizational culture, organizational culture can be defined as a system of value, beliefs, assumptions, or norms that have long been in effect, agreed upon and followed by members of an organization as a guide to behavior and solving organizational problems (Sutrisno, 2018). A good organizational culture will improve the quality of financial reporting, because organizational culture is an important factor in shaping employees in behaving, carrying out their duties and responsibilities by upholding integrity and honesty. Thus, the better the organizational culture has a good impact on the quality of financial reporting, supported by research (Farida et al., 2021) which states that organization culture is an important factor because organization culture can shape how company management and employees behave.

The accounting information system is also a factor in the quality of financial reporting, the accounting information system is a set of components that work to collect, store and process accounting data that produces output for parties with interests (Farida et al., 2021). The higher the quality of the accounting information system will help improve the quality of financial reports, this is because the quality of the information system functions as a standard of benchmark that reflects the structure of documents, means of communication, human resources, and financial reports designed to convert financial data into financial information. This is in line with good organizational values or organizational culture, providing motivation for organizational members in the financial reporting process.

## LITERATUR REVIEW

### Attribution theory

Attribution theory, developed by Fritz Heider in 1958, is a theory that explains a person's behavior. This theory explains the process of how a person explains a person explains the causes of the behavior of others or oneself, which is determined whether from internal or external factors that can effect individual behavior (Ibrahim et al., 2022). Attribution theory refers to the causes of a person's behavior which are determined from internal, for example, traits, character, attitudes and others or external, for example, the pressure of certain situations or circumstances that will influence individual behavior (Putri et al., 2020). There are three factors that influence the determination of external and internal attributions, namely distinctiveness, consensus, and consistency (Ibrahim et al., 2022). Distinctiveness considers how consistent a person's behavior is in various situations,



consensus considers how likely it is that people facing similar situations are likely to give similar responses, and consistency relates to whether a person gives the same response over time.

Attribution theory helps interpret by focusing on how people seek to understand the cause of a particular event, assess responsibility for the outcome of a particular event, and evaluate the personal qualities of the people involved in the event (Pringgabayu et al., 2024). Attribution theory explains that a person's behavior leads to the feelings he has about expertise that can effect personal behavior and performance, such as expertise, self-perception, self-nature, ability and effort (Mariyana, 2023). Performance appraisal in organizational culture, when employees make mistakes whether the mistakes are attributed to internal factor (for example, lack of ability) or external factors (for example, resources) with attribution theory provides an understanding of the organization in reponding to these mistakes such as changing , the work system or providing training. Companies with good fraud prevention, organizational culture and information systems tend to provide responsibility and integrity in the financial reporting process. The external attributes in this study are fraud prevention culture, organizational culture and accounting information systems, where these variables affect human resource behavior that has an impact on the quality of financial reporting.

### Fraud Prevention

According to Eko Sudarmanto, fraud is an illegal act, which is carried out intentionally for certain purposes, such as deceiving or misleading other parties, which is carried out by people both inside and outside the organization (Sudarmanto, 2023). Fraud prevention is the first defense in minimizing fraud risk, where fraud prevention controls are implemented through preventive controls that may come from a standards based information security management system (Budiwitjaksono, 2024).

### Organizational Culture

Organizational culture refers to a collection of values, beliefs, assumptions, and norms that have long been accepted, agreed upon, and followed by organizational members as a guide in acting and solving various problems in the organization (Sutrisno, 2018). This culture is often stated philosophically and can be implemented in company regulations that bind employees.

### Quality of Financial Reporting

According to Jonas and Blanchet in (Yadiatim & Mubarak, 2017) financial reporting is a process that starts from analyzing an event or transaction, selecting accounting policies, and related considerations, as well as disclosures about the transactions, events, policies, estimates, and considerations mentioned above. The quality of reporting in general will depend on the quality of each stage of the financial reporting quality process. Robinson and Munter in (Yadiatim & Mubarak, 2017) define financial reporting quality as comprehensive financial reporting, including disclosure, which results in a fair presentation of the company's operations (including profit and cash flow).

## Accounting Information System

According to Setyaningsih (Farida et al., 2021) accounting information system is a set of components that work to collect, store, and process accounting data that produces output for parties with interests. There are four indicators including: Integrity, the degree to which the system can facilitate the combination of information from various sources to support business decisions; Flexibility, flexibility is the ability to measure the extent to which the system adapts to various user needs and changing conditions; Accessibility, is the ability to measure the extent to which the system provides the information needed by users; Formalization, outlines the rules for how organizational members interact with each other.

## Hypotheses development

Fraud in financial reporting can make the company suffer financial losses, besides causing damage to the company's reputation. If the internal control structure is in place and running properly, the chance of undetected fraud will be reduced. When fraud prevention measures are implemented properly the financial reporting process will produce financial reports that are more transparent, the data used in the financial statements are more accurate. When financial reports are believed to be accurate, public trust in the company will increase. The results of research (Manik & Kusasi, 2019) state that fraud prevention has a significant effect on financial reports. Based on this explanation, the researchers took a hypothesis, namely:

H<sub>1</sub>: Fraud Prevention has a positive effect on Financial Reporting Quality

Organizational culture describes the values and rules applied in an organization as a framework for achieving organizational goals. There are 2 factors that can influence employee behavior in an organization stated in attribution theory, namely internal factors and external factors. Internal factors include the nature, character, and attitude of a person who can influence organizational culture in an organization. Organizational culture is an important factor in shaping employees in behaving, carrying out their duties and responsibilities by upholding integrity and honesty. Thus, the better the organizational culture will have a good impact on the quality of financial reporting.

This research is in line with the results of Wiwin Mariyana's research (Mariyana, 2023) showing that organizational culture has a significant effect on the quality of financial reporting studied in the Sukoharjo Regency Regional Apparatus organization. The results of this study are supported by research (Farida et al., 2021) which states that organizational culture is an important factor in the quality of corporate financial reporting because organizational culture can shape how company management and employees behave. Research conducted by Agustina at the location in the OPD of Serang City and using primary data, states that organizational culture has a positive but insignificant effect on the quality of financial reporting (Agustina, 2018). Based on the explanation above, the researcher takes the hypothesis, namely:

H<sub>2</sub>: Organizational Culture has a positive effect on Financial Reporting Quality

Report quality is the end result of the accounting activity process or a summary of

financial transactions, the preparation of reports that are intended to lead to specific objectives (Wati et al., 2021). It can be said to be of quality if the financial statements present information

Accounting information systems can increase accurate data because data input to the system is processed immediately thereby reducing the risk of recording errors, allowing the integration of data from various sources, so that financial reports become relevant. Accounting information systems also increase transparency in financial management so that transactions are easier to track and with the automation of accounting information systems, it is possible to analyze data more deeply and quickly, making it easier to detect fraud. The better the accounting information system is designed, maintained and implemented, the stronger it is in preventing fraud.

**H<sub>3</sub>: Accounting Information System strengthens Fraud Prevention on Financial Reporting Quality**

According to (MacDonald, 2013) organizational culture is a habit that continues to be repeated and becomes a value and lifestyle by a group of individuals in the organization. Accounting information systems can affect employee behavior in managing financial data, because employees will be more familiar with procedures and more responsible for the data being managed. In Setyaningsih et al's research conducted at ministries / institutions, it was stated that the accounting information system affects the quality of financial reporting because the application of accounting information systems provides convenience benefits for the government in realizing transparency and accountability in financial management (Farida et al., 2021) from the explanation above, the researcher takes the hypothesis that the better the accounting information system strengthens the organizational culture on the quality of financial reporting.

**H<sub>4</sub>: Accounting Information Systems strengthen Organizational Culture on Financial Reporting Quality**

## RESEARCH METHOD

Purposive sampling is a probability sampling design used in this study. This study uses a time horizon, namely cross-section. The unit of analysis used in this study is an individual with employees who deal with financial reporting at PT Teladan Prima Agro, PT Selantai Agro Lestari and PT Guna Agung Semesta.

**Table 1. Research Objects**

Type	Variable	Dimensions	Source
Independent Variables	Fraud Prevention	1. Reduce Situational Pressure 2. Reducing Opportunities 3. Reducing Justification	(Azhar, 2017)



	Organizational Culture	<ol style="list-style-type: none"> <li>1. Individual Initiative</li> <li>2. Briefing</li> <li>3. Support</li> <li>4. Control</li> <li>5. Communication Pattern</li> </ol>	(Farida et al., 2021)
Dependent Variables	Financial Reporting Quality	<ol style="list-style-type: none"> <li>1. Relavan</li> <li>2. Timely</li> <li>3. Reliable</li> <li>4. Comparable</li> <li>5. Understandable</li> </ol>	(Farida et al., 2021)
Moderating Variables	Accounting Information Systems	<ol style="list-style-type: none"> <li>1. Hardware</li> <li>2. Software</li> <li>3. Human</li> <li>4. Procedures</li> <li>5. Database</li> <li>6. Communication network</li> </ol>	(Azhar, 2017)

The sata analysis technique applied in this research was the Partial Least Square (PLS) method. PLS is a Structural Equation Modeling (SEM) approach that is more appropariate for this study compared to other SEM methods. The linear equation model for this regression is as follows:

$$KPK = \beta_0 + \beta_1 PK + \beta_2 BO + \beta_3 PK * SIA + \beta_4 BO * SIA + \varepsilon$$

## RESULTS

### Respondent Demographics

Respondents in this study are employees who work at PT Teladan Prima Agro, PT Selantai Agro Lestari and PT Guna Agung Semesta. Researchers managed to collect respondents in this study as many as 110 people, each of whom had answered all the questions asked by the researcher about fraud prevention, organizational culture on the quality of financial reporting and accounting information systems as moderating variables. Dependent variable,

### Convergent Validity and Reliability Testing

The basic assumptions of the analysis are two criteria to assessing whether the outer model (measurement model) meets the requirements of convergent validity for reflective constructs. Reflective constructs, namely outer loading > 0.7 and AVE > 0.5 so that the items on the variable are considered to have sufficient convergent validity (Hair J et al., 2011). In addition, the reliability test shows that each variable has a Cronbach's alpha and composite reliability value greater than 0.7, indicating data dependability. Overall the outer model verifies that all dimensions and indicators are derived from latent variables.



## The Hypothesis Test

The hypothesis in this study can be known from the calculation of the model using the PLS bootstrapping technique. From the results of the bootstrapping calculations, the statistical value will be obtained for each relationship or path. This hypothesis testing is set at a significance level of 0.05. The hypothesis can be accepted if the original sample value is in accordance with the hypothesis. The results of the calculation for hypothesis testing in this study using the direct effect of the independent variable on the dependent variable and the moderating variable, obtained the follow results:

**Table 2. Path Coefisient Test**

Structure Path	Prediction	Original Sampel (O)	P Value
PK- > KPK	+	0.056	0.607
BO - > KPK	+	0.291	0.000
PK*SIA - > KPK	+	- 0.199	0.024
BO*KPK - >KPK	+	- 0.105	0.001
R-Square		0,904	
Adjusted R-Square		0,900	

Significance Level \*0.05; \*\*0, 10

Source: SmartPLS Data Processing Results

Description:

PK: Fraud Prevention; BO: Organizational Culture; KPK: Financial Reporting Quality;

SIA: Accounting Information System; PK\*SIA: Accounting Information System on Fraud

Prevention; BO\*SIA: Accounting Information System on Organizational Culture.

## Explanatory

Based on the results of the r-square ( $R^2$ ) value for the financial reporting quality variable, it is obtained at 0.904 and the adjust R-Square value is 0.900, which can be stated to be in the good category, this shows that 90.4% of the contribution of the influence of fraud prevention, organizational culture on the quality of financial reporting which is moderated by the accounting information system, while the remaining 9.6% is explained by other variables outside this study.

## DISCUSSIONS

**Fraud prevention has a positive and insignificant effect on the quality of financial reporting.**

This study shows that fraud prevention has an influence on the quality of financial reporting, this is in line with research (Manik & Kusasi, 2019) which states that monitoring the prevention of accounting fraud in budget use will improve financial quality. Although fraud prevention efforts are important to maintain the integrity of financial reporting, it produces an insignificant impact, there are several factors that explain this; such as how

strong individual integrity is in the reporting process, pressure to achieve certain targets can trigger individuals to commit fraud despite a strong control system; the changing business environment and the complexity of the accounting system can create gaps that are difficult to anticipate by controls in the fraud prevention process. Indicators of fraud prevention consist of reducing situational pressure, reducing opportunities and reducing justification, this shows that all employees responsible for the company's financial reporting at PT Teladan Prima Agro, PT Selantai Agro Lestari and PT Guna Agung Semesta have carried out the fraud prevention process to improve the quality of financial reporting but insignificantly because it is influenced by other factors. Thus, based on the path coefficient and discussion above, this study shows the results that fraud prevention has a positive but insignificant effect on the quality of financial reporting.

### **Organizational culture has a positive and significant effect on the quality of financial reporting.**

The results of this study indicate that organizational culture plays an important role in the quality of financial reporting, this is in line with research (Farida et al., 2021) which states that organizational culture is an important factor in the quality of corporate financial reporting because organizational culture can shape how company management and employees behave. The results in previous studies show that the better the organizational culture of a company, the better the quality of the company's financial reporting, an organizational culture that emphasizes employees to always be honest and transparent in carrying out their duties, including in the process of preparing financial reports. Organizational culture has an important role to shape the behavior and actions of all employees, when a strong and healthy organizational culture is implemented in a company, it will directly impact the quality of financial reporting. The respondents of this study are employees of PT Teladan Prima Agro, PT Selantai Agro Lestari and PT Guna Agung Semesta, so that the company has implemented a good organizational culture, in terms of being given freedom of opinion, respected by the leadership, given direction on the vision and mission, getting direct supervision from superiors and good communication patterns. This organizational culture has a positive and significant effect in accordance with research (Mariyana, 2023) with the results of organizational culture having a significant effect on the quality of financial reporting.

### **Accounting information systems do not strengthen the relationship between fraud prevention and the quality of financial reporting.**

This study shows that the accounting information system does not strengthen the relationship between fraud prevention and the quality of financial reporting. Accounting information systems are a very useful tool for preventing fraud, but success depends on various factors including system quality, individual factors and internal control. Not all AIS users have an in-depth understanding of the system, making it possible for them not to be able to understand the features available to detect fraud, lack of internal control as well as unclear separation of duties which increases the opportunity to commit fraud because individuals have access to various stages of the accounting process.

Fraudsters continue to develop new, more sophisticated methods, so that AIS may not always be able to anticipate them, the difficulty of detecting fraud is also difficult to avoid, such as very subtle data manipulation or fraud schemes involving several parties. Individual errors in inputting data also cause errors in reporting, even though the system is





well designed, the implementation of sophisticated AIS also requires a large investment, both in terms of hardware, software, and employee training costs. Thus the information system does not significantly strengthen the effect of fraud prevention on the quality of financial reporting.

**Accounting information systems cannot strengthen the relationship between organizational culture and the quality of financial reporting.**

The results of this study indicate that information systems cannot strengthen the relationship between organizational culture and the quality of financial reporting, accounting information systems are generally designed to automate transactions and produce financial reports, although AIS helps detect fraud, there are some forms of fraud that cannot be detected by the system. The quality of financial data input into the system is highly dependent on the integrity and accuracy of individuals. If employees or management have bias or personal interests, then the interpretation of the data can deviate from the actual situation. A strong organizational culture will shape employee behavior including in accounting, if the values adopted do not support integrity and transparency, then AIS cannot prevent fraud. This will affect the quality of financial reporting, AIS is only a tool for success and the quality of reporting also depends on how the tool is used by individuals. Respondents in this study were employees of PT. Teladan Prima Agro, PT. Selantai Agro Lestari and PT. Guna Agung Semesta, the systems in each of these companies can be said to be good but there are several factors as explained above that cause AIS not to strengthen the relationship between organizational culture and the quality of financial reporting.

## CONCLUSIONS

Based on the results of research on “The Effect of Fraud Prevention and Organizational Culture on the Quality of Financial Reporting with Accounting Information Systems as a Moderating Variable”, the following results were obtained; Fraud prevention has a positive and statistically insignificant effect on the quality of financial reporting. The results showed that fraud prevention had an insignificant effect on the quality of financial reporting because it was influenced by other factors; Organizational culture has a positive and statistically significant effect on the quality of financial reporting. This means that the better the organizational culture applied to the organizational culture, the better the quality of financial reporting; accounting information systems cannot strengthen the relationship between fraud prevention and financial reporting quality. This means that not all AIS users understand in depth about the system, making it possible for them not to be able to understand the features that exist to detect fraud. The success of AIS depends on various factors including system quality, individual factors and internal control; accounting information systems cannot strengthen the relationship between the prevention of organizational culture on the quality of financial reporting. This means that a strong organizational culture will shape employee behavior including in terms of accounting, if the values adopted do not support integrity and transparency, then AIS cannot prevent fraud. This will affect the quality of financial reporting, AIS is only a success tool and the quality of reporting also depends on how the tool is used by individuals.

For future researchers, research needs to be carried out to consider other moderating variables, the moderating variable of the accounting information system so that it is used as

an independent variable, can use different and more focused research objects using respondent criteria, a combination of quantitative and qualitative methods can provide a richer understanding and use more diverse and comprehensive indicators.

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