

The Effect of Internal Control, Organizational Commitment, Compensation Fitness, and Organizational Culture in Prevention Goods Procurement Frauds in Denpasar Hospitals

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Abstract. Fraud is an illegal act committed by people from within or outside the organization, with the intention of obtaining personal and or group gain that directly harms other parties. Fraud, we often encounter in government organizations and companies, including hospitals, which results in losses to the organization, both financially and non-financially. Hospitals are labor intensive and capital intensive industries. The procurement of goods at hospital is a risk of fraud. Therefore, fraud prevention needs to be done because it can detect and prevent fraud early because in connection with the enormous risk in the process of procuring goods and services, it is necessary to have the right efforts and strategies to prevent, detect and disclose fraud that is very likely to occur in the procurement of goods and services. It can be started from prevention carried out in the management sector at the hospital, it is necessary to evaluate the existing system in the hospital management itself. That it is necessary to build and implement internal controls, instill a high race of organizational commitment in each individual, the appropriateness of the compensation received and an organized organizational culture that is expected to create a deterrent against abuses committed by public services, especially in the health sector. There are three factors that cause fraud, namely the existence of opportunities, pressures, and rationalization of the fraud that was committed. This study aims to analyze the effect of internal control, organizational commitment, suitability of compensation, and organizational culture in preventing fraud in procurement of goods at hospitals in Denpasar. The data analysis technique used in this study is multiple linear regression analysis. The number of samples used in this study were 6. The respondents were 56 people. The technique of determining the sample using Purposive Sampling. The results of this study indicate that internal control and organizational commitment have a positive effect on the prevention of procurement fraud, the suitability of compensation and organizational culture does not affect the prevention of procurement fraud.

1 Introduction

The intensity of the conversation about fraud in hospitals is getting higher. Hospital in Denpasar as a public service agency in the health sector located in Denpasar City. Judging from the complexity of the service duties performed, it does not rule out fraud among medical personnel such as embezzlement of medical equipment procurement, inflating drug bills, taking unnecessary actions, and also for administrative officers in the form of manipulating treatment lengths and manipulating treatment classes.

Like the phenomenon that occurred and was reported by Bali Express on March 13, 2018, namely discussing the Indonesian Ombudsman of the Province of Bali who carried out an inspection in order to encourage public services, especially for health services, there were three hospitals (RS) that were secretly inspected. One of them is Wangaya Hospital. The results of the inspection stated that at Wangaya Hospital there were differences in the service and handling of BPJS and general patients, both in terms of facilities and availability of drugs given to patients.

In addition to the above case phenomenon, according to the Bali Post on August 11, 2019, namely the alleged deviation of medical devices at the Bali Mandara Hospital (RSBM). Where there were allegations of KKN practice in the tender process related to the procurement of medical devices at the Bali Provincial Government Hospital. At that time it was planned to procure 262 medical devices in the Medical Device Allocation document with a projected cost of more than Rp. 260 billion. So there is an allegation of some kind of "under the table deal" between the Provincial Health Office and PT SBM. PT SBM received a very significant portion of the unit and value in inserting medical devices into the hospital.

To overcome the occurrence of fraud, internal auditors are required to exist within the company whose task is to evaluate a system and procedures that have been prepared correctly and systematically. According to [1] it is said that the evaluation of the internal control system must include the effectiveness and efficiency of operating activities, reliability and integrity of information, compliance with applicable laws and regulations, and observation of organizational assets.

From the description above, there is a strong suspicion that internal control has an effect on fraudulent behavior. This is supported by the results that the internal control system has a positive effect on fraud prevention. Another study conducted by [2] also found that internal control has a positive effect on the tendency of fraud.

According to [3] apart from internal control which is implemented as a preventive measure in preventing the possibility of fraud, one of the things that might minimize fraud is organizational commitment. In this case, organizational commitment is the desire of social actors to provide energy and loyalty to the social system, a person's relationship to social relationships where he can express himself. According to the results of research conducted by [4] stated that organizational commitment has a positive effect on the tendency of fraud.

The compensation satisfaction prevents fraud in an agency or company [5]. Compensation suitability is what expected to reduce the desire for someone to commit acts of fraud.

Another thing that is considered to play an important role in fraud prevention is organizational culture. Building a transparent organizational culture affects each individual to adjust to the organizational culture, so that positive values or norms are created that will prevent individuals from committing fraud [6].

Considering the different results in previous research and relating to fraud and the procurement of goods, a research was conducted again on the effect of internal control,

organizational commitment, suitability of compensation and organizational culture in preventing fraud, because these four factors are very likely to prevent fraud.

2 Literature Review

2.1 Contingency Theory

Contingency theory is a theory of leader suitability which means adjusting the leader to the right conditions. Contingency theory states that there is no management accounting system that can be applied universally. The effectiveness of implementing a system depends on the suitability of the system and the environment in which the system is applied.

Several previous studies have examined a number of contingent factors that can affect internal control, organizational commitment, suitability of compensation and organizational culture in company management. Previous research has shown that internal control, organizational commitment, suitability of compensation and organizational culture will effectively have a significant impact on the prevention of procurement fraud. However, this relationship is not straightforward, but there are contextual factors, for example the environment that has a strong impact on the prevention of procurement fraud. Furthermore, in contingency terminology it is stated that organizational effectiveness is a function of the suitability between the organizational structure and the environment in which the organization operates. From this explanation, it is hoped that the company's management will have a role and contribution in an effort to minimize the risk of fraud. The better the relationship between internal control, organizational commitment, suitability of compensation and organizational culture on management with contextual factors, the higher the performance achieved by an organization.

2.2 Internal Control

The internal control system is a control system that includes organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies.

2.3 Organizational Commitment

Organizational commitment defined as a condition in which an individual sides with the organization and its goals and desires to maintain its membership in the organization, as well as the psychological attachment that a person feels towards his organization [7]. According to Wibowo (2017) organizational commitment is often defined as a strong desire to remain a member of a particular organization. In other words, commitment is an attitude that reflects employee loyalty to the organization and is an ongoing process through which organizational participants express their concern for the organization and its continued success and well-being.

2.4 Compensation Compensation

Compensation or salary is one of the things that is important for every employee who works in an organization, because with the salary someone gets, he can meet his daily

needs. The compensation is remuneration that is paid periodically to permanent employees and has a definite guarantee. By providing compensation, it is hoped that a worker can be productive and have full responsibility for his duties which in turn has an impact on increasing job satisfaction.

2.5 Organizational Culture

According to [7] states as follows: Organizational culture is a shared value system in an organization that determines the level of how employees carry out activities to achieve organizational goals. Based on the explanation above, it can be concluded that organizational culture is a habit that exists in an organization or a system that contains behavioral norms, morals that must be adhered to by everyone to achieve organizational goals. Organizational culture is very important because it can influence the way the members of the organization work in order to create good behavior.

2.6 Fraud

The definition of fraud according to [8], fraud is an act of manipulation, falsification, alteration of data on accounting records or supporting documents which are the source of the presentation of financial statements so that fraudulent financial statements are misrepresentations of hiding a number or disclosure in financial statements with the aim of obtaining benefits. private by deceptive use of other financial statements.

There are 3 main triggers known as the "fraud triangle" so that a person is compelled to commit fraud, namely [9]:

1)Opportunity, to commit fraud depends on the position of the perpetrator against the object of fraud. There is always the opportunity to commit fraud at every position. However, there are those who have a great opportunity. In general, the management of an organization or company has a greater chance of committing fraud than employees. Whether or not the opportunity to commit fraud is closely related to the strength or weakness of the implementation of internal control within the company.

2)Pressure, to commit fraud depends more on the individual's condition or lifestyle, financial pressure, bad habits and other harmful habits. There is a strong relationship between the size of the incentive policies provided by the company and the occurrence of fraud.

3)Rationalization (Rationalization), Rationalization becomes an important element in the occurrence of fraud, where this occurs when someone builds a justification for the fraud he has committed. The perpetrator will look for reasons or justifications that the fraud he did was not an act of fraud. Generally some fraudulent act is committed by people who very well understand that they are committing a crime and that they are guilty. However, they often consider their actions reasonable because they argue that the salary they receive is very unworthy.

2.7 Procurement of Goods

According to [9] the definition of procurement of goods is a management sector where in order to obtain goods or services at a price that can be accounted for in an appropriate quantity and quality, and on time. Based on the above thinking, it can be concluded that what is meant by the Procurement Information System is a relationship pattern related to processing data on the needs for goods and services for production or production support

that are not fulfilled and the purchase process so that these needs are met and fast data is generated. , precisely and accurately, so that the company's goals can be achieved.

2.8 Prevention of Procurement Fraud

According to [3] fraud prevention in terms of public procurement, including:

1) Strengthening the legal framework

The most powerful tool is to respond to the public. The media can play an important role in creating public awareness of this issue and for building support for the steps that need to be taken. The regulation that has been the guideline for the implementation of goods and services procurement is the Presidential Decree No. 80/2003, which needs to be linked to Law No. 31/1999 to be able to effectively deter criminal acts of corruption. The next legal requirement is a framework of sound and consistent procurement principles and basic practices.

2) Transparent procedure

Apart from the legal framework, the next line of defense against fraud is open and transparent procedures and practices for carrying out the procurement process itself. No one has yet found a better way to combat procurement fraud than a supplier or contractor selection procedure based on fair competition.

3 Method

This research is a quantitative research. Quantitative data is data that can be calculated and presented in the form of numbers. The quantitative data used in this research is the result of the respondent's answer in the form of a score (the value of the respondent's score) on the questionnaire that has been circulated. In this study, the technique used to determine the sample is to use the Non Probability Sampling method, namely the Purposive Sampling method. Purposive Sampling is a data source sampling technique with certain considerations [10]. Where sampling is done with the following criteria:

- 1) Hospitals that are still actively accepting students to do research
- 2) Hospitals that are willing to show the system of the procurement division
- 3) A hospital that has permanent and complete operational staff in the procurement division
- 4) Hospital that has complete data

3.1 Data Analysis Techniques

3.1.1 Multiple Linear Regression Analysis

This analysis is used to determine changes in the prevention of procurement fraud (Y) which are influenced by the independent variables, namely internal control (X1), organizational commitment (X2), suitability of compensation (X3) and organizational culture (X4). With the following formula [11]:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e \dots\dots\dots (1)$$

Information :

Y = Prevention of fraud

α = Constant

β = Regression coefficient

- X1 = Internal control
- X2 = Organizational commitment
- X3 = Compensation of compensation
- X4 = Organizational Culture
- e = Bully error rate (error)

4 Results

4.1 Recapitulation of the Results of the Validity Test of the Research Instrument for Internal Control

Table 1. Validity test of research instrument for internal control

Indicator	Statement	r-count	r-limit	Information
Control Environment	X1.1	0.526	0.3	Valid
	X1.2	0.651	0.3	Valid
	X1.3	0.631	0.3	Valid
	X1.4	0.739	0.3	Valid
Risk Assessment	X1.5	0.779	0.3	Valid
	X1.6	0.792	0.3	Valid
	X1.7	0.608	0.3	Valid
Communication and Information Systems	X1.8	0.648	0.3	Valid
	X1.9	0.808	0.3	Valid
	X1.10	0.840	0.3	Valid
	X1.11	0.727	0.3	Valid
Control Activities	X1.12	0.939	0.3	Valid
	X1.13	0.941	0.3	Valid
Monitoring	X1.14	0.837	0.3	Valid
	X1.15	0.873	0.3	Valid
	X1.16	0.775	0.3	Valid

The results of the validity test in the table show that all research instruments used to measure internal control variables have a correlation coefficient value with a total score of all statement items greater than 0.3. This shows that the statement items in the research instrument are valid and fit for use as a research instrument.

4.2 Recapitulation of Compensation Suitability Research Instrument Validity Test

Table 2. Compensation suitability research instrument

Indicator	Statement	r-count	r-limit	Information
Effective Commitment	X3.1	0.723	0.3	Valid
	X3.2	0.716	0.3	Valid
	X3.3	0.821	0.3	Valid
	X3.4	0.783	0.3	Valid
	X3.5	0.727	0.3	Valid
	X3.6	0.632	0.3	Valid
Sustainable Commitment	X3.7	0.614	0.3	Valid
	X3.8	0.863	0.3	Valid
	X3.9	0.869	0.3	Valid

The results of the validity test in the table show that all research instruments used to measure the suitability of the compensation variable have a correlation coefficient value with a total score of all statement items greater than 0.3. This shows that the statement items in the research instrument are valid and fit for use as a research instrument.

4.3 Recapitulation of the Validity Test Results of Organizational Culture Research Instruments

Table 3. Validity test of organizational culture

Indicator	Statement	r-count	r-limit	Information
Organizational culture	X4.1	0.723	0.3	Valid
	X4.2	0.716	0.3	Valid
	X4.3	0.821	0.3	Valid
	X4.4	0.783	0.3	Valid
	X4.5	0.727	0.3	Valid
	X4.6	0.632	0.3	Valid

The results of the validity test in the table show that all research instruments used to measure the suitability of the compensation variable have a correlation coefficient value with a total score of all statement items greater than 0.3. This shows that the statement items in the research instrument are valid and fit for use as a research instrument.

4.4 Recapitulation of the Validity Test Results of the Procurement Fraud Prevention Research Instrument

Table 4. Validity test of procurement fraud prevention

Indicator	Statement	r-count	r-limit	Information
Prevention of Procurement Fraud	Y.1	0.775	0.3	Valid
	Y.2	0.791	0.3	Valid
	Y.3	0.780	0.3	Valid

	Y.4	0.962	0.3	Valid
	Y.5	0.944	0.3	Valid

The results of the validity test in the table show that all research instruments used to measure the variable procurement fraud prevention variable have a correlation coefficient value with a total score of all statement items greater than 0.3. This shows that the statement items in the research instrument are valid and fit for use as a research instrument.

4.5 Recapitulation of Research Instrument Reliability Test

Table 5. Instrument reliability test

No.	Variable	Criteria	<i>Cronbach's Alpha</i>	Information
1	Internal Control (X1)	Control Environment	0.723	Reliable
		Risk Assessment	0.732	
		Communication and Information Systems	0.749	
		Control Activities	0.868	
		Monitoring	0.777	
2	Organizational Commitment (X2)	Effective Commitment	0.834	Reliable
		Sustainable Commitment	0.717	
3	Compensation Compensation (X3)	Direct Compensation	0.815	Reliable
		Free Compensation	0.770	
4	Organizational Culture (X4)	Organizational culture	0.834	Reliable
5	Prevention of Procurement Fraud (Y)	Management fraud	0.738	Reliable
		Employee Fraud	0.892	

The reliability test results are presented in the table showing that all research instruments have a Cronbach's Alpha coefficient of more than 0.7. So it can be stated that all variables have met the reliability or reliability requirements so that they can be used to conduct research.

4.6 Normality Test

Table 6. Normality test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.76163393
Most Extreme Differences	Absolute	.103
	Positive	.103
	Negative	-.062
Kolmogorov-Smirnov Z		.770
Asymp. Sig. (2-tailed)		.594

a. Test distribution is Normal.

b. Calculated from data.

Based on the table above, the significance is 0.594, which is greater than 0.05 ($0.594 > 0.05$). Thus it can be stated that the data is normally distributed.

4.6 Multicollinearity Test

Table 7. Multicollinearity test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.815	3.008		1.269	.210		
	PI	.099	.039	.309	2.547	.014	.846	1.182
	KO	.193	.051	.510	3.746	.000	.671	1.491
	KK	-.090	.144	-.146	-.628	.533	.230	4.354
	BO	-.005	.236	-.005	-.022	.983	.233	4.295

a. Dependent Variable: PF

Based on table 5.16, it is found that the internal control variable (PI) has a tolerance greater than 0.1 ($0.846 > 0.1$) and a vif less than 10 ($1.182 < 10$), the organizational commitment variable (KO) has a tolerance greater than 0, 1 ($0.671 > 0.1$) and vif less than 10 ($1.491 < 10$), the compensation suitability variable (KK) has a tolerance greater than 0.1 ($0.230 > 0.1$) and vif less than 10 ($4.354 < 10$) and the organizational culture variable (BO) has a tolerance greater than 0.1 ($0.233 > 0.1$) and a vif less than 10 ($4.295 < 10$). Thus it can be said that there is no multicollinearity.

4.7 Heteroscedasticity Test

Table 8. Heteroscedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.773	1.952		.908	.368
	PI	-.004	.025	-.027	-.179	.859
	KO	.010	.033	.053	.310	.758
	KK	-.049	.093	-.153	-.527	.600
	BO	.082	.153	.154	.532	.597

a. Dependent Variable: ABRES

Based on the table above, it can be seen that the significance of internal control (PI) is greater than 0.05 ($0.859 > 0.05$), the significance of organizational commitment (KO) is greater than 0.05 ($0.758 > 0.05$), the significance of conformity compensation (KK) is greater than 0.05 ($0.600 > 0.05$) and the significance of organizational culture (BO) is greater than 0.05 ($0.597 > 0.05$). Thus it can be stated that there is no heteroscedasticity.

4.8 Multiple Linear Regression Analysis

This analysis is used to determine changes in the prevention of procurement fraud (Y) which are influenced by the independent variables, namely internal control (X1), organizational commitment (X2), suitability of compensation (X3) and organizational culture (X4).

Table 9. Multiple linear regression

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.815	3.006		1.269	.210		
	PI	.099	.039	.309	2.547	.014	.846	1.182
	KO	.193	.051	.510	3.746	.000	.671	1.491
	KK	-.090	.144	-.146	-.628	.533	.230	4.354
	BO	-.005	.236	-.005	-.022	.983	.233	4.295

a. Dependent Variable: PF

Based on the results of the multiple linear regression analysis in the table above, a multiple linear regression model can be made as follows:

$$Y = 3.815 + 0.099X1 + 0.193X2 - 0.090X3 - 0.005X4 \quad (1)$$

Based on the multiple linear regression equation, the coefficients can be explained as follows:

- a. The constant value is assumed that in the absence of internal control variables, organizational commitment, suitability of compensation and organizational culture, the value of prevention of procurement fraud will be 3.815.
- b. If X1 (internal control) increases by 1 unit with the assumption that other variables are considered constant, the prevention of procurement fraud will increase by 0.099 units.
- c. If X2 (organizational commitment) increases by 1 unit with the assumption that other variables are considered constant, the prevention of procurement fraud will increase by 0.193 units.
- d. If X3 (suitability of compensation) increases by 1 unit with the assumption that other variables are considered constant, the prevention of fraud in procurement of goods will decrease by 0.090 units.
- e. If X4 (organizational culture) increases by 1 unit with the assumption that other variables are considered constant, the prevention of procurement fraud will decrease by 0.005 units.

4.9 Analysis of the Coefficient of Determination

Table 10. Coefficient of determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.605 ^a	.366	.316	2.86789

a. Predictors: (Constant), BO, PI, KO, KK

b. Dependent Variable: PF

Based on the table, it can be observed that the adjusted R² value of 0.316 means 31.6% change (up and down) in the prevention of procurement fraud which is influenced by internal control, organizational commitment, suitability of compensation and organizational culture, while the remaining 68.4% is influenced by factors - other factors beyond this research.

4.10 F-test

Table 11. F-test

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	241.661	4	60.415	7.346	.000 ^a
	Residual	419.464	51	8.225		
	Total	661.125	55			

a. Predictors: (Constant), BO, PI, KO, KK

b. Dependent Variable: PF

Based on the results of the analysis of the level of education, motivation and work experience of auditors on the performance of auditors together, the significance value is 0.000 less than 0.05 ($0.000 < 0.05$). This result means that internal control, organizational commitment, suitability of compensation and organizational culture together have a positive and significant effect on the prevention of procurement fraud.

4.11 t- test

The t statistical test basically shows how far the explanatory / independent variables are influenced individually in explaining the variance of the dependent variable [11]. In this study the t statistical test was used to determine the effect of internal control, organizational commitment, suitability of compensation and organizational culture on the prevention of procurement fraud.

Table 12. t-test

		Coefficients ^a							
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
		B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	3.815	3.006		1.269	.210			
	PI	.099	.039	.309	2.547	.014	.846	1.182	
	KO	.193	.051	.510	3.748	.000	.871	1.491	
	KK	-.090	.144	-.146	-.628	.533	.230	4.354	
	BO	-.005	.236	-.005	-.022	.983	.233	4.295	

a. Dependent Variable: PF

1. Effect of Internal Control (X1) on Prevention of Procurement Fraud (Y)

Hypothesis

H0: There is no significant effect between internal control on the prevention of procurement fraud.

H1: There is a significant effect between internal control on Prevention of procurement fraud.

Based on the results of the analysis internal control to prevent fraud in procurement of goods obtained a significance value of 0.014 less than 0.05 ($0.014 < 0.05$) with a positive regression coefficient value of 0.099. This result means that Ho is rejected and H1 is accepted, or in other words there is a significant influence between internal control on the prevention of procurement fraud.

2. Effect of Organizational Commitment (X2) on Prevention of Procurement Fraud (Y)

Hypothesis

H0: There is no significant effect between organizational commitment to prevention of procurement fraud.

H2: There is a significant influence between organizational commitment to the prevention of procurement fraud.

Based on the results of the analysis organizational commitment to prevention of procurement fraud obtained a significance value of 0.000 less than 0.05 ($0.000 < 0.05$) with a regression coefficient value of 0.193 is positive. This result means that H_0 is rejected and H_2 is accepted, or in other words there is a significant influence between organizational commitment to the prevention of procurement fraud.

3. Effect of Compensation Suitability (X_3) on Prevention of Procurement Fraud (Y)

Hypothesis

H_0 : There is no significant effect between the suitability of compensation on the prevention of procurement fraud.

H_3 : There is a significant influence between the suitability of compensation on the prevention of procurement fraud.

Based on the results of the analysis the suitability of compensation for the prevention of procurement fraud obtained a significance value of 0.533 more than 0.05 ($0.533 > 0.05$) with a negative regression coefficient value of 0.090. This result means that H_0 is accepted and H_3 is rejected, or in other words, it is not There is a significant influence between the suitability of compensation on the prevention of procurement fraud.

4. The Effect of Organizational Culture (X_3) on Prevention of Procurement Fraud (Y)

Hypothesis

H_0 : There is no significant influence between organizational culture on Prevention of procurement fraud.

H_4 : There is a significant influence between organizational culture on Prevention of procurement fraud.

Based on the results of the analysis organizational culture towards prevention of procurement fraud obtained a significance value of 0.983 more than 0.05 ($0.983 > 0.05$) with a negative regression coefficient value of 0.005. This result means that H_0 is accepted and H_4 is rejected, or in other words, it is not There is a significant influence between organizational culture on the prevention of procurement fraud.

5 Discussion

4.1 Effect of Internal Control on Prevention of Procurement Fraud

Based on the results of data analysis, it is found that internal control has a positive and significant effect on the prevention of procurement fraud. This is indicated by a significance value of 0.014 less than 0.05 ($0.014 < 0.05$) with a positive regression coefficient value of 0.099, so that H_1 is accepted. This means that if the internal control is getting better, the prevention of fraud in procurement of goods will increase, on the contrary, if the internal control is getting worse then prevention of procurement fraud drop.

4.2 Effect of Organizational Commitment on Prevention of Procurement Fraud

Based on the results of data analysis, it is found that organizational commitment has a positive and significant effect on the prevention of procurement fraud. This is indicated by a significance value of 0.000 less than 0.05 ($0.000 < 0.05$) with a regression coefficient value of 0.193 is positive, so that H2 is accepted. This means that if the organizational commitment is getting better, the prevention of procurement fraud will increase, on the contrary if the organizational commitment getting worse then prevention of procurement fraud drop.

4.3 Effect of Compensation Suitability on Prevention of Procurement Fraud

Based on the results of data analysis, it was found that the suitability of compensation had no effect on the prevention of procurement fraud. This is indicated by a significance value of 0.533 less than 0.05 ($0.533 < 0.05$) with a negative regression coefficient value of 0.090, so that H3 is rejected. This means that an increase or decrease in the suitability of compensation has no effect on the prevention of procurement fraud.

4.4 The Influence of Organizational Culture on Prevention of Procurement Fraud

Based on the results of data analysis, it was found that organizational culture had no effect on the prevention of procurement fraud. This is indicated by a significance value of 0.983 less than 0.05 ($0.983 < 0.05$) with a negative regression coefficient value of 0.005, so H4 is rejected. This means that an increase or decrease in organizational culture has no effect on the prevention of procurement fraud.

6 Conclusion

Based on the results of the research analysis and the results of the discussion in the previous chapter, the conclusions of this study are as follows:

- 1) Internal control has a positive and significant effect on the prevention of procurement fraud. This means that if the auditor's internal control is getting better, the prevention of procurement fraud will increase, conversely, if the internal control is getting worse, the prevention of fraud in procurement of goods will decrease.
- 2) Organizational commitment has a positive and significant effect on the prevention of procurement fraud. This means that if the organizational commitment is getting better, the prevention of procurement fraud will increase, on the other hand, if the organizational commitment is getting worse, the prevention of procurement fraud will decrease.
- 3) The suitability of compensation has no effect on the prevention of procurement fraud. This means that an increase or decrease in the suitability of compensation has no effect on the prevention of procurement fraud.
- 4) Organizational culture has no effect on the prevention of procurement fraud. This means that an increase or decrease in organizational culture has no effect on the prevention of procurement fraud.

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