

The Influence of Internal Control, Audit Committee, and Good Corporate Governance on Fraud Prevention at PT. Inalum

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Abstract

Fraud juga diartikan dengan Penipuan, yang memiliki arti keliru yang disengaja yang menyebabkan seseorang atau bisnis menderita kerusakan, sering dalam bentuk kerugian moneter. Semua elemen ini biasanya diperlukan untuk tindakan yang harus dipertimbangkan penipuan, jika seseorang berbohong tentang namanya, misalnya, tidak akan penipuan kecuali dengan demikian, orang yang menyebabkan orang lain kehilangan uang atau menderita beberapa kerusakan lainnya. Tujuan penelitian ini adalah untuk melihat pengaruh pengendalian intern, komite audit, dan good corporate governance terhadap pencegahan fraud di PT. Inalum. Populasi dalam penelitian ini adalah seluruh auditor internal yang berjumlah 32 orang dan komite audit yang berjumlah 5 orang. Teknik pengambilan sampel menggunakan sampel jenuh, yaitu menjadikan keseluruhan populasi sebagai sampel. Dari hasil uji t hitung untuk variabel pengendalian intern sebesar 7,937 dan nilai t tabel sebesar 1,69. Hal ini menunjukkan jika t hitung > dari t tabel yaitu $7,937 > 1,69$. Dari keterangan tersebut, maka dapat disimpulkan bahwa H_0 ditolak dan H_a diterima, dalam arti secara parsial pengendalian intern berpengaruh terhadap pencegahan fraud pada PT. Inalum. Untuk variabel komite audit, diperoleh hasil uji t hitung sebesar -2,894 dan nilai t tabel sebesar 1,69. Hal ini menunjukkan bahwa t hitung < t tabel ($-2,894 < 1,69$). Dari keterangan tersebut, maka dapat disimpulkan bahwa H_0 diterima dan H_a ditolak, dalam arti secara parsial komitmen organisasi tidak berpengaruh terhadap pencegahan fraud pada PT. Inalum. Untuk variabel Good Corporate Governance, diperoleh hasil uji t hitung sebesar 2,035 dan nilai t tabel sebesar 1,69. Hal ini menunjukkan bahwa t hitung > t tabel ($2,035 > 1,69$). Dari keterangan tersebut, maka dapat disimpulkan bahwa H_0 diterima dan H_a ditolak, dalam arti secara parsial good corporate governance berpengaruh terhadap pencegahan fraud pada PT. Inalum. Dari hasil uji F diketahui bahwa F hitung > F tabel yaitu

380.587 > 2,90 dan nilai signifikansi $0,000 < \alpha = 0,05$. Hal ini berarti H_0 ditolak dan H_a diterima, maka variabel pengendalian intern, komite audit, dan good corporate governance berpengaruh terhadap pencegahan fraud pada PT. Inalum. . Diperoleh nilai R Square sebesar 0,978 dan nilai Adjusted R Square sebesar 0,975, yang menunjukkan bahwa pengaruh pengendalian intern, komite audit, dan good corporate governance berpengaruh terhadap pencegahan fraud pada PT. Inalum. adalah sebesar 97,5%, dan sisanya 2,5% dipengaruhi oleh variabel lain diluar dari variabel yang diteliti oleh peneliti.

Keywords

Audit Committee, Internal Control, Good Corporate Governance, Fraud Prevention

1. Introduction

The four factors that motivate someone to commit fraud are: greed, opportunity, need and exposure. Opportunity and exposure (called generic factors) related to the organization being a victim of fraud which is influenced by the internal control system. Meanwhile, the greed and need factors are not generic or special factors because they originate from the individual concerned. Auditing requires great service to society and high moral commitment. The public demands the services of public auditors with high quality standards, and requires them to be willing to sacrifice themselves. Ethical standards are needed for the audit profession because auditors have a position as trusted people and face possible conflicts of interest (Shafer, 2009).

Internal auditors have the task of determining whether the policies and procedures established by top management have been complied with, determining whether or not safeguarding the organization's assets is good, determining the efficiency and effectiveness of organizational activity procedures, and determining the reliability of information produced by various parts of the organization. An important element in the implementation of auditing is the process of obtaining and evaluating evidence and established criteria. Evidence obtained from both within the company and outside the company is used as evaluation material so that audit results are more objective. The established criteria are used as a benchmark for auditors to provide their opinions which are then expressed in the audit report.

However, in its implementation, internal auditors must be supported by good internal control from the company (Mangasih et al., 2020). Because, with good internal management, the company's goals can be achieved. When the internal auditor has worked and provided advice to the company regarding financial reports and possible risks, this is where the company's internal control works to manage, continue and analyze the advice given by the internal auditor in order to achieve the company's goals (Dianawati & Ramantha, 2013). This situation causes companies to have to issue and pursue various policies and strategies in order to achieve company goals. The policy that can be taken is through improving the internal control structure.

Quoted from Detik Finance (03/06/2010) The Ministry of State-Owned Enterprises (BUMN) said that PT. Inalum has not provided financial reports to the government for 5 years in accordance with the provisions of State law and the BUMN Law. In this regard, the government is certainly questioning the quality of internal control and Good Corporate Governance at the company. Where PT. Inalum is a large state-owned company, and should set a good example in

the timeliness of presenting financial reports. Good Corporate Governance is a collection of laws, regulations and rules that must be fulfilled which can encourage the performance of company resources to work efficiently, producing sustainable long-term economic value for shareholders and the surrounding community as a whole (world bank). GCG is related to effective decision making, which originates from corporate culture, ethics, values, systems, processes, business, policies and organizational structures which aim to encourage and support company development, more efficient and effective management of resources and risks and corporate accountability to shareholders and other stakeholders. (GCG workshop, PMPBUMN state minister's office, 1999).

In this regard, of course the government questions the company's internal control and the audit committee in the company (Dewayanto et al., 2017). How could it not be, financial reports that have been audited by internal auditors should be presented on time to the government as a form of responsibility to provide financial information to information users. However, here there has been a problem with the company's internal control which should be tasked with controlling the presentation of the financial reports. To maximize internal control, an audit committee is also needed as a supervisory committee because the audit committee has a large responsibility in preparing audits, ratifying the internal control system, and resolving disputes in accounting regulations (Gami & Aisyah, 2023). The audit committee functions to provide views on issues related to financial, accounting and internal control policies (Hardiningsih, 2010). To create good internal control, apart from the role of the audit committee, organizational commitment is also needed to support the improvement of the company's internal control. Employees who have high organizational commitment will work well and be loyal to the company (Desyanti & Ratnadi, 2008). Striving to advance the company and continuously make improvements. As in the case of PT. Inalum did not submit its financial reports to the government. Here it can be seen that the organizational commitment of the employees within it is very low. Because every employee, whoever he is, high position or ordinary employee, must have organizational responsibility and commitment in carrying out company control in order to avoid risks and mistakes that will have a bad impact on the company. There are many aspects that influence the level of organizational commitment in a company.

2. Literature Review

2.1 Fraud

According to (Tugiman, 2004) the definition of fraud is as follows: Fraud is defined as a deviation or unlawful act carried out intentionally for a specific purpose. Cheating or misrepresenting for unfair personal or group gain, either directly or indirectly harming other parties. Basically, fraud is an act that violates the law and can harm various parties. Fraud is something that is very difficult to eradicate, in fact corruption in Indonesia has been carried out systematically so it needs systematic handling. However, we must be optimistic that it can be prevented or at least reduced by implementing anti-fraud controls.

Fraud is also defined as deception, which means intentional misrepresentation that causes a person or business to suffer damage, often in the form of monetary loss. All of these elements are usually necessary for an act to be considered fraud; if a person lies about his or her name, for

example, it will not be fraud unless by doing so, the person causes another person to lose money or suffer some other damage. There are various types of fraud, from identity theft, insurance fraud to falsifying tax information, and making false statements can often be an element of another crime. Although usually prosecuted in criminal court, fraud can also be attempted under civil law.

Meanwhile, efforts that can be made to eliminate opportunities for fraud and take action against perpetrators of fraud can be done by:

- 1) Have good internal control: (control environment, accounting system, control activities, supervision, and communication and information.
- 2) Minimize collusion among employees.
- 3) Clearly inform suppliers and other related parties about company policies in fighting fraud
- 4) Supervise employees
- 5) Provide sanctions against perpetrators of fraud
- 6) Conduct audits proactively: identify emerging risks, identify symptoms of each risk, build an audit program to proactively look for symptoms/signs and their occurrence, and identify each identified sign.

2.2 Internal Control

As stated by (Mulyadi, 2009) that internal control is as follows: "Internal control is a process carried out by the board of commissioners, managers and other personnel which is designed to provide adequate confidence regarding the achievements of three groups, namely:

- 1) Reliability of financial reporting
- 2) Compliance with applicable laws and regulations
- 3) Operational effectiveness and efficiency

Internal control, according to the Indonesian Institute of Public Accountants (2011), has main objectives which include the reliability of financial reports, effectiveness and efficiency of operations, as well as compliance with applicable laws and regulations. To achieve strong internal control, Tunggal (2010) mentions several important characteristics, such as the presence of competent and honest employees, implementation of transaction authorization by authorized officials, accurate recording of transactions, clear separation of duties, management of access to company assets and records in accordance with with employee functions, as well as carrying out periodic comparisons between book balances and physical amounts (Aisyah et al., 2023).

The importance of internal control as an integral part of a company's organizational infrastructure is also emphasized by COSO and SAS No. 78, which states that internal control consists of five main components related to the company structure. These components, such as the control environment, risk assessment, control activities, information and communication, and supervision, together form a solid foundation for achieving effective internal control objectives. With synergistic interaction between these five components, companies can optimize their efforts in achieving control objectives and ensuring sustainability and operational integrity.

2.3 Audit Committee

Hartono, (2014) said that the audit committee is an audit committee which is one of the committees formed by the board of commissioners and is responsible to the board of

commissioners with the main duties and responsibilities to ensure that the principles of good corporate governance, especially transparency and disclosure, are implemented consistently and adequately. . The purpose of the audit committee is actually in the definition of the audit committee itself, namely to assist the board of commissioners in overall supervision within the organization. The purpose of the audit committee according to Kep. Men 117/2002 is to assist the board of commissioners or supervisory board in ensuring the effectiveness of the control system and the effectiveness of the implementation of external and internal auditors. According to (Kep-41/PM/2003) the Capital Market Supervisory Agency (BAPEPAM) in its circular said that the purpose of the audit committee is to help the board of commissioners to:

- 1) Improving the quality of financial reports
- 2) Creating a climate of discipline and control that reduces the opportunity for irregularities in company management.
- 3) Increasing the effectiveness of the internal audit and external audit functions.
- 4) Identify matters that require the attention of the board of commissioners.

Based on this decision, the audit committee is required to act independently. The independence of the audit committee cannot be separated from the morality that underlies its integrity. This needs to be realized because the audit committee is the party that bridges the external auditor and the company and also bridges the supervisory function of the board of commissioners with the internal auditor. Several American company references refer to the Securities and Exchange Commission (SEC), generally stating in their audit committee charter that the purpose of the audit committee is to assist the Board of Commissioners to supervise:

- 1) Integrity of the company's Financial Reports
- 2) Qualifications and Independence of the independent Auditor or External Auditor
- 3) Performance of the company's Internal Auditor and External Auditor
- 4) Company compliance with applicable laws and regulations.

In order to build an accountable and transparent company, public companies and BUMN are required to form an Audit Committee, as regulated in the Decree of the Chairman of Bapepam (Kep-41/PM/2003). This decision emphasizes that issuers or public companies must have an Audit Committee, which not only has work guidelines (audit committee charter) but must also be responsible to the board of commissioners. The Audit Committee is required to consist of at least one independent commissioner and at least two other members from outside the issuer or public company.

The Audit Committee plays a crucial role as a bridge between external auditors, internal auditors and the board of commissioners. This committee is required to carry out its duties independently, with integrity underlying every step. Adiningsih, (2003) The objectives of the Audit Committee, as referred to by several American companies that follow the Securities and Exchange Commission (SEC) guidelines, include monitoring the integrity of financial reports, the qualifications and independence of external auditors, the performance of internal and external auditors, as well as the company's compliance with the law. -applicable laws and regulations (Rahmalia, 2020; Ratnawati & Aisyah, 2023). To carry out its duties effectively, the Audit Committee is authorized to investigate all activities within the scope of its duties, obtain relevant

information from employees, seek independent legal and professional advice, and invite the presence of external parties with appropriate experience, if deemed necessary.

2.4 Good Corporate Governance

Good corporate governance, or what is more popularly known as Good Corporate Governance (GCG), is a process and structure used to increase business success and corporate accountability in order to realize or increase corporate value in the long term by paying attention to the interests of the company. stakeholders based on statutory regulations, morals and ethics.

Company sustainability is a critical aspect that must be maintained, and for this reason, the implementation of Good Corporate Governance (GCG) Practices is the main basis. According to the Decree of the Minister of BUMN Number Kep. 117/M-MBU/2002, quoted by Sedarmayanti, GCG principles include transparency, independence, accountability, responsibility and fairness. Transparency ensures company information can be accessed clearly, while independence emphasizes the importance of decisions that are free from outside influence. Accountability and responsibility create a strong basis for accountability and implementation of corporate social responsibility. In addition, the principle of fairness emphasizes the need for fair treatment in all operational aspects. Similarly, according to the Organization for Economic Cooperation and Development (OECD), GCG principles include fairness, disclosure and transparency, accountability and responsibility, all of which aim to create a business environment with integrity and sustainability.

3. Research Methodology

The research method used in this research is descriptive causality research. less than 100 subjects, it is better to take all of them so that the research is population research. If the subject is larger, 10%-15% or 20%-25% can be taken." Sampling in this research will use the saturated sample technique. Saturated sampling is a sampling technique when all members of the population are used as samples. This was done because the population to be studied was small and not far above 30 populations. The data used in this research is primary data. The data collection technique in this research is by distributing questionnaires. The measurement scale used in this research is the Likert scale. The Likert scale is used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena. The variables to be measured are translated into indicators. The analytical method used is a multiple linear regression model. "Multiple linear regression analysis aims to predict what the condition will be (up and down) of the dependent variable (criterion), if two or more independent variables as prediator factors are manipulated (increasing and decreasing their value). So multiple regression analysis will be carried out if the number of independent variables is at least 2". The purpose of the coefficient of determination is to see the ability of the independent variable to explain the dependent variable and the proportion of variation in the dependent variable that is explained by variations in the independent variables. If the R² obtained from the calculation results shows that it is getting closer to one, then it can be said that the contribution of the independent variable to the dependent variable is getting bigger. In general, it is said that the coefficient of multiple determination (R²) is between 0 and 1.

4. Results and Discussion

4.1 Descriptive statistics

Respondents in this research were internal auditors and the audit committee of PT. Inalum. Respondents consisted of 32 internal auditors and 5 audit committee members, so the total number of respondents was 37 people. Questionnaires were distributed to all respondents, and all questionnaires were returned in a suitable condition for assessment and data processing. The following characteristics of respondents provide some general information regarding the condition of respondents which is the result of research that has been carried out. The characteristics of respondents are described based on age, gender and highest level of education.

Based on gender, the respondents in this study consisted of 29 men and 6 women. The characteristics of respondents based on gender can be seen in table 1 below:

Table 1. Gender of Respondents

No	Gender	Amount	Percentage
1	Man	29	82,8 %
2	Woman	6	17,2 %
Amount		35	100%

Based on table 6, it can be explained that the majority of respondents were male, namely 29 people (82.8%), and 6 women (17.2%). This indicates that the comparison between the number of female employees and the number of male employees shows quite significant differences.

Table 2. Respondents' Educational Level

No	Education	Amount	Percentage
1	SENIOR HIGH SCHOOL	-	-
2	D3	-	-
3	S1	35	100%
Amount		35	100%

Based on table 2 above, it can be seen that there are no respondents with a high school or D3 education, and there are 35 respondents with a bachelor's degree (100%).

Table 3. Age of Respondents

No	Age (Years)	Amount	Percentage
1	19-25		
2	26-35	4	11,4 %
3	36-45	6	17,2 %
4	>45 Years	25	71,4 %
Amount		35	100%

Based on table 3 above, it can be seen that there are no respondents aged 19-25 years, 4 people aged 26-35 years (11.4%), 6 people aged 36-45 years (17.2%). , and those aged >45 years

amounted to 25 people (71.4%). This indicates that the majority of respondents who participated in this research were in the age group >45 years (71.4%).

4.2 Classic assumption test

Before testing the hypothesis, a classical assumption test is first carried out which is intended to ensure that the multiple linear regression model can be used or not. If the classical assumption test has been met, multiple linear statistical test tools can be used.

According to Ghozali (2006) from the research normality test with statistical analysis of the one-sample Kolmogorov-Smirnov test with a significance level of 0.05, if it is significant ≤ 0.05 then the data is not normally distributed. To test normality, the data used in this study was detected TABLE Kolmogorov-Smirnov Test Results which were produced through regression calculations with SPSS. Following are the results of the normality test.

Table 4. Kolmogorov Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.71047337
Most Extreme Differences	Absolute	.088
	Positive	.088
	Negative	-.065
Kolmogorov-Smirnov Z		.480
Asymp. Sig. (2-tailed)		.975
a. Test distribution is Normal.		
b. Calculated from data.		

Based on the results of the K-S test, it can be seen that the K-S value is 0.480 and is significant at 0.975, so this shows that the residual data is normally distributed because it is > 0.05 . In this research, to test the existence of multicollinearity, it can be seen from the VIF (Variance Inflation Factor) value or tolerance value. According to (Ghozali, 2006) "the multicollinearity test aims to test whether the regression model finds a correlation between the independent variables." To test multicollinearity by looking at the VIF value of each independent variable, if the Variance Inflation Factors (VIF) value is < 10 , it can be concluded that the data is free from symptoms of multicollinearity. The results of data multicollinearity testing in this research used SPSS, and the results can be seen in table 5 below;

Table 5. Multicollinearity Test Results

Coefficients^a		
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		

INTERNAL CONTROL	.229	3.838
AUDIT COMMITTEE	.231	3.040
GOOD CORPORATE GOVERNANCE	.334	2.994

a. Dependent Variable: FRAUD PREVENTION

Based on table 10 above, it can be concluded that each VIF value is around 1 to 10, as well as the tolerance value results which are close to 1 or above 0.1. Thus, it can be stated that this regression model does not have multicollinearity problems.

Testing in this research uses a graph plot between the predicted value of the dependent variable, namely Standardized Predicted Value (ZPRED) and the residual Studentized Residual (SRESID). If there is a certain pattern such as dots that form a certain regular pattern, then heteroscedasticity has occurred. On the other hand, if it does not form a certain regular pattern, then homoscedasticity does not occur. A good regression model is one where heteroscedasticity does not occur. The results of testing the heteroscedasticity of the data in this study used SPSS by observing the patterns in the scatterplots. The results can be seen in Figure 1 below:

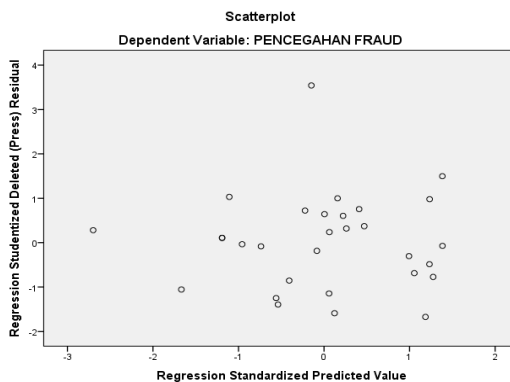


Figure 1. Heteroscedasticity test results

Based on Figure 1 above, it can be seen that the points are spread randomly and are spread above and below the number 0 on the Y axis. So it can be concluded that heteroscedasticity does not occur in the regression model, so the regression model is suitable for use. This analysis is used to determine the influence of the audit committee and organizational commitment on PT internal control. Inalum. The results of data processing in multiple linear regression analysis were carried out with the help of the SPSS version 16 computer program, and the following are the results:

Table 6. Results of multiple linear regression analysis

Coefficients ^a						
Model	Unstandardized		t	Sig.	Collinearity Statistics	
	Coefficients	Std. Error			Beta	Tolerance

	(Constant)	-2.278	.836		-2.725	.011		
	Pengendalian inter	1.037	.131	1.371	7.937	.000	.229	3.838
1	Komite audit	-.275	.095	-.479	-2.894	.008	.231	3.040
	Good corporate governance	.101	.050	.103	2.035	.052	.334	2.994

A. Dependent variable: fraud prevention

Based on table 6 in the Unstandardized Coefficients column above, a multiple linear regression equation model is obtained, namely:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y = -2.278 + 1.037X_1 + 0.275X_2 + 0.101X_3 + e$$

Hypothesis testing is carried out to determine the influence and level of significance of each independent variable on the dependent variable or in other words to test the influence of the independent variable on the dependent variable partially and simultaneously.

The t test is used to test the effect of the independent variable on the dependent variable separately or individually (partially). Based on the analysis results, the t test results can be seen as shown in table 7 below:

Table 7. t test results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
	(Constant)	-2.278	.836		-2.725	.011	
	Internal control	1.037	.131	1.371	7.937	.000	.029
1	Audit committee	-.275	.095	-.479	-2.894	.008	.031
	Good corporate governance	.101	.050	.103	2.035	.052	.334

a. Dependent Variable: Fraud Prevention

From the table above, it can be seen that the calculated t test result for the internal control variable is 7.937 and the t table value is 1.69. This shows that $t_{count} > t_{table}$, namely $7.937 > 1.69$. From this information, it can be concluded that H_0 is rejected and H_a is accepted, in the sense that internal control partially influences fraud prevention at PT. Inalum. For the audit committee variable, the calculated t test result was -2.894 and the t table value was 1.69. This shows that $t_{count} < t_{table}$ ($-2.894 < 1.69$). From this information, it can be concluded that H_0 is accepted and H_a is rejected, in the partial sense that organizational commitment has no effect on fraud prevention at PT. Inalum. For the Good Corporate Governance variable, the calculated t test result was 2.035 and the t table value was 1.69. This shows that $t_{count} > t_{table}$ ($2.035 > 1.69$). From this information, it can be concluded that H_0 is accepted and H_a is rejected, in the sense that good corporate governance partially influences fraud prevention at PT. Inalum.

The F test is carried out to see the influence of the independent variable on the dependent variable simultaneously. Where the statistical hypothesis proposed has a significance level of $\alpha=0.05$, where if the significance is <0.05 , then the independent variable influences the dependent variable simultaneously and vice versa. Below are the F test results in the following table:

Table 8. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	642.828	3	214.276	380.587	.000 ^b
	Residual	14.638	26	.563		
	Total	657.467	29			
a. Dependent Variable: Fraud Prevention						
B. Predictors: (constant), good corporate governance, audit committee, internal control						

From the table above it can be seen that F count $>$ F table, namely $380,587 > 2.90$ and the significance value is $0.000 < \alpha = 0.05$. This means that H_0 is rejected and H_a is accepted, then the variables of internal control, audit committee, and good corporate governance have an influence on fraud prevention at PT. Inalum.

The purpose of the coefficient of determination is to see the ability of the independent variable to explain the dependent variable and the proportion of variation in the dependent variable that is explained by variations in the independent variables. The coefficient of determination value is between 0-1. If the R^2 obtained from the calculation results shows that it is getting closer to one, then it can be said that the contribution of the independent variable to the dependent variable is getting bigger. The results of the coefficient of determination based on SPSS calculations are depicted in the following table:

Table 9. Coefficient of Determination Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.989 ^a	.978	.975	.750	2.160
a. predictors: (constant), good corporate governance, audit committee, internal control					
b. Dependent Variable: Fraud Prevention					

Based on the table above, an R Square value of 0.978 and an Adjusted R Square value of 0.975 are obtained, which shows that the influence of internal control, audit committee and good corporate governance has an influence on fraud prevention at PT. Inalum. is 97.5%, and the remaining 2.5% is influenced by other variables outside of the variables studied by the researcher.

5. Discussion

The Influence of Internal Control on fraud prevention at PT. Inalum From the calculated t test results for the internal control variable it is 7.937 and the t table value is 1.69. This shows that t count $>$ t table, namely $7.937 > 1.69$. From this information, it can be concluded that H_0 is rejected

and H_a is accepted, in the sense that internal control partially influences fraud prevention at PT. Inalum. This indifference causes indifference and a feeling that problems that occur in the company are only the responsibility of a few people, not a collective problem. Every employee who works in their respective department should be willing to be caring and helpful, even if not directly, but this can be shown by providing suggestions or improvements for the future. Because within the company, each department has continuity between one another, if one department experiences problems in internal control, it will certainly affect other departments in the company's operations. This is in line with research conducted by Jannah, (2016) entitled The influence of internal control and GCG principles in preventing fraud on company performance, the results of which are that internal control and GCG principles in preventing fraud have a direct effect. on company performance. Then there is also research from Gusnardi (2011) entitled The influence of internal control and corporate governance on fraud prevention, the results of which show that internal control and corporate governance can prevent fraud in the company.

The influence of the audit committee on fraud prevention at PT. Inalum For the audit committee variable, the calculated t test result was -2.894 and the t table value was 1.69. This shows that $t_{count} < t_{table}$ (-2.894 < 1.69). From this information, it can be concluded that H_0 is accepted and H_a is rejected, in the partial sense that organizational commitment has no effect on fraud prevention at PT. Inalum. However, this is not in line with Adani's research (2013) entitled The Influence of Independence of Internal Auditors and Audit Committees on Internal Control (Research on Banking in Bandung Listed on the Indonesian Stock Exchange) which states that the independence of internal auditors and audit committees has a significant effect on internal control. banking in Bandung (Aisyah, 2022).

Within a company, the audit committee is very useful for understanding problems that require integration and coordination so that it is possible for significant or important problems to be resolved. The audit committee has a very important role in maintaining the creditability of the financial report preparation process. If the audit committee runs effectively, control over the company will be better. Aisyah et al., (2019) The committee's duties are related to the quality of financial reports, because the audit committee is expected to assist the board of commissioners in carrying out their duties, namely supervising or monitoring the financial reporting process by management to increase the credibility of financial reports.

The F test is carried out to see the influence of the independent variable on the dependent variable simultaneously. Where the statistical hypothesis proposed has a significance level of $\alpha=0.05$, where if the significance is <0.05 , then the independent variable influences the dependent variable simultaneously and vice versa. From the results of the F test, it is known that calculated $F > F_{table}$, namely $380,587 > 2.90$ and a significance value of $0.000 < \alpha= 0.05$. This means that H_0 is rejected and H_a is accepted, then the variables of internal control, audit committee, and good corporate governance have an influence on fraud prevention at PT. Inalum. From the results above, we can see that fraud prevention can be carried out if all elements in the company participate equally in preventing fraud. If each element works together and is disciplined, it is not impossible that fraud within the company can be prevented. Like the results obtained at PT. Inalum, where the variables of internal control, audit committee, and Good Corporate governance are able to influence fraud prevention together.

The role of internal control, audit committee, and Good Corporate governance also contributes to the rise and fall of fraud prevention. This is obtained from an R Square value of 0.978 and an Adjusted R Square value of 0.975, which shows that the influence of internal control, audit committee, and good corporate governance has an influence on fraud prevention at PT. Inalum. is 97.5%, and the remaining 2.5% is influenced by other variables outside of the variables studied by the researcher.

6. Conclusions and Recommendations

Based on the research results and discussions presented, the researchers reached conclusions. From the results of the calculated t test for the internal control variable it is 7.937 and the t table value is 1.69. This shows that $t_{count} > t_{table}$, namely $7.937 > 1.69$. From this information, it can be concluded that H_0 is rejected and H_a is accepted, in the sense that internal control partially influences fraud prevention at PT. Inalum. For the audit committee variable, the calculated t test result was -2.894 and the t table value was 1.69. This shows that $t_{count} < t_{table}$ ($-2.894 < 1.69$). From this information, it can be concluded that H_0 is accepted and H_a is rejected, in the partial sense that organizational commitment has no effect on fraud prevention at PT. Inalum.

For the Good Corporate Governance variable, the calculated t test result was 2.035 and the t table value was 1.69. This shows that $t_{count} > t_{table}$ ($2.035 > 1.69$). From this information, it can be concluded that H_0 is accepted and H_a is rejected, in the sense that good corporate governance partially influences fraud prevention at PT. Inalum. The F test is carried out to see the influence of the independent variable on the dependent variable simultaneously. Where the statistical hypothesis proposed has a significance level of $\alpha=0.05$, where if the significance is <0.05 , then the independent variable influences the dependent variable simultaneously and vice versa. From the results of the F test, it is known that $calculated\ F > F\ table$, namely $380,587 > 2.90$ and a significance value of $0.000 < \alpha = 0.05$. This means that H_0 is rejected and H_a is accepted, then the variables of internal control, audit committee, and good corporate governance have an influence on fraud prevention at PT. Inalum. The R Square value was obtained at 0.978 and the Adjusted R Square value was 0.975, which shows that the influence of internal control, audit committee and good corporate governance has an influence on fraud prevention at PT. Inalum. is 97.5%, and the remaining 2.5% is influenced by other variables outside of the variables studied by the researcher.

Based on the research results previously presented, the researcher tries to provide suggestions. For further research that wants to examine the same thing, they can add new variables to find out other variables that influence fraud prevention in a company. In preventing fraud, companies should improve the quality of every element in the company. It doesn't just depend on one element. Because basically every element in the company supports each other and is related to preventing fraud in order to achieve company goals.

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