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Journal of Business and Economics

Volume 4, Number 7, July 2013



All Issues

1. A Resource-based View of Innovation: Microenterprises in Taiwan Digital Content Industry

DOI:10.15341/jbe(2155-7950)/08.12.2021/001 Author: Yichen Lin, Hsien-Che Lai, Liang-Hsien Tai, pp. 815-824

Published online:2022/3/18 14:25:53

Article Views: 300

2. Analysis of the Effect of the Rupiah Exchange Rate on the US Dollar, GDP per Capita, Term of Trade, and Dwelling Time to Imports of Goods and Services Indonesia Year 2001-2018

DOI:10.15341/jbe(2155-7950)/08.12.2021/002 Author: Arnidya Puspa Martha, Ferdinandus Klea Latuan, Lailatul Pitriyah, pp. 825-834

Published online:2022/3/18 14:22:09

Article Views: 293

3. Intellectual Capital: Contributions to a Brief Literature Review

DOI:10.15341/jbe(2155-7950)/08.12.2021/003 Author: Óscar Teixeira Ramada, pp. 835-846

Published online:2022/3/18 14:19:50

Article Views: 289

4. An Investigation Into the AR Packaging Marketing Strategy Methods of Chinese Mooncakes

DOI:10.15341/jbe(2155-7950)/08.12.2021/004 Author: Chi-Hsiung Chen, Jun Hong Chen, Fang Cheng Hsu, pp. 847-859

Published online:2022/3/18 14:17:35

Article Views: 285

5. Perception of the Delivered Project Quality According the Maintenance and Production Departments

DOI:10.15341/jbe(2155-7950)/08.12.2021/005 Author: Cristiano Gonçalves de Souza, Fernando Oliveira de Araújo, pp. 860-868

Published online:2022/3/18 14:15:21

Article Views: 292

6. The Performance Audit Perspective on Good Corporate Governance Implementation in an Effort to Prevent Fraud

DOI:10.15341/jbe(2155-7950)/08.12.2021/006 Author: Ely Suhayati, pp. 869-880

Published online:2022/3/18 14:13:38

Article Views: 316

6. The Performance Audit Perspective on Good Corporate Governance Implementation in an Effort to Prevent Fraud

DOI:10.15341/jbe(2155-7950)/08.12.2021/006 Author: Ely Suhayati, pp. 869-880

Published online:2022/3/18 14:13:38

Article Views: 294

7. Customer Intention to Play Mobile Social Games in Indonesia

DOI:10.15341/jbe(2155-7950)/08.12.2021/007 Author: Hendy Maleakhi, Budi Suprpto, pp. 881-887

Published online:2022/3/18 14:08:58

Article Views: 325

8. The South African Lowveld Fire Danger Index (LFDI) and Its Applicability in Greece

DOI:10.15341/jbe(2155-7950)/08.12.2021/008 Author: Markos Gouvas, Nikolaos Iliopoulos, Aristotelis Papadopoulos, Zisoula Dasiou, pp. 888-902

Published online:2022/3/18 14:06:06

Article Views: 401

9. Methodology for Organizational Gain in Project Management Maturity

DOI:10.15341/jbe(2155-7950)/08.12.2021/009 Author: Dulcinéia Gonçalves Ferreira Pires, Messias Reis Da Silva, Sandrerley Ramos Pires, pp. 903-912

Published online:2022/3/18 13:58:01

Article Views: 287

10. The Influence of Aerospace Infrastructure of the Amazon Region in Logistic Support to the Border Platoons of the Brazilian Army

DOI:10.15341/jbe(2155-7950)/08.12.2021/010 Author: Aron-Luis Martins da Silva, Flavio Neri Hadmann Jasper, pp. 913-927

Published online:2022/3/18 13:53:05

Article Views: 280

The Performance Audit Perspective on Good Corporate Governance Implementation in an Effort to Prevent Fraud

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Abstract: Globalization era requires companies to survive more and requires companies to think more critically in resources use and allocation which means a way to face competition, this study investigates performance audits efficiency to create a culture good corporate governance which ultimately requires every individual in an organization to be more concerned prevent fraud. A literature review on performance auditing in support of good corporate governance using case studies and focus group interviews. Case studies on performance audits have a big impact as a measure good corporate governance to reduce fraud cases that are rife in Badan Usaha Milik Negara (BUMN). Good corporate governance has a TARIF principle (Transparency, Accountability, Responsibility, Independency, Fairness) which is supported by internal examinations in economy aspects, efficiency, and effectiveness which in the process has a good impact on culture, responsibility and supervision. Qualitative exploration fraud prevention from a performance audit perspective on good corporate governance implementation with a review relevant literature to identify variables, to clarify basic concepts, and to produce conceptual models fraud prevention in BUMN companies. The implemented performance audit provides management to continue to evaluate good corporate governance culture so as to minimize cases fraud on BUMN companies.

Key words: performance audit; good corporate governance; prevent fraud

JEL codes: G34, M42

1. Introduction

Globalization era requires companies to survive, competition requires companies to think more critically in resources use and allocation, which means a stage to face their business competitors, companies must utilize with allocate resources effectively and efficiently (Iza, Gunawan & Mey, 2016). In the end, company competition requires everyone involved to show their performance, one company that compete on business world is Badan Usaha Milik Negara (BUMN) (Fahd, Edi & Pupung, 2018). In essence, a country government is formed based on all the people willingness and interests, in other words a people have a right to hold government accountable for its performance, whether it's in accordance with its people or on contrary aspirations, in a democratic governance basis system for government policies validity must be based on public interest not solely on officials power (Thoha, 2017, p. 14).

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Public trust in government accountability results contributes indirectly to various aspects improvement nation life, government and other elements state administration, public trust needs to be managed in such a way as to reach it's optimal point, namely a condition when people believe in competence, honesty, and government sincerity in managing government activities without losing their importance awareness overseeing a government and public officials in order to keep managing a government in accordance with a citizens expectations (Dwiyanto, 2011, p. 440). To get best performance in order to be able for maintain its business on future, clean and healthy governance will be needed, to increase an activity business results, a corporate governance system is needed, which one is by implementing good corporate governance as an internal system company control which has managing main objective significant risks in order to meet its business objectives by safeguarding company assets and increasing long-term shareholder investment value (Effendi, 2016, p. 11).

Deputy for Financial Services, Survey Services, and Consultants at BUMN Ministry revealed that there had been a handover money to one directors at PT Angkasa Pura II related to a project undertaken by PT INTI. (Trihargo, 2019). This case disclosure public questioned good corporate governance principles have been implemented or not, in fact this fraudulent practice is considered to be very detrimental to BUMN because good corporate governance standard implementation principles related to transparency in BUMN can prevent corruption (fraud) practices (Diansyah, 2019). BUMN Ministry requests that all activities must continue to be guided by Good Corporate Governance, by supporting transparency principle towards efforts to provide correct and balanced information and to be responsible for respecting applicable laws (Trihargo, 2019).

Efforts to prevent fraud appear to be influenced by various factors, including internal control role, good corporate governance, and others (Yarry, 2019). There are several good corporate governance to prevent fraud, including creating a honesty culture and high ethics, management responsibility for evaluating fraud prevention and supervision by audit committee (Tunggal, 2016, p. 34). Good Corporate Governance is rules a set that establishes relationship between shareholders, creditors, management, employees, government and other internal and external stakeholders relating to rights and obligations, and can be said to be a system that directs and company controls (Sari, 2015). Good corporate governance has an effect on preventing fraud, unhealthy practices in corporate governance allow fraud that is difficult to detect by stakeholders (Yarry, 2019).

The Inspectorate General is state one institutions that has supervising main task all or all government work sectors, in this case the Inspectorate General conducts supervision from initial stage to final stage, for example on financial sector, the Inspectorate General supervises plans for money use, money use realization that has been planned and finally is about financial accountability, then the Inspectorate General has representatives in each province called the Provincial Regional Inspectorate and representatives in each Regency/City are called District/City Regional Inspectorate (Pramukti & Chahyaningsih, 2018, p. 62). The government supervisory internal apparatus (Inspectorate General/Regency/City) must functionally carry out an inspection all activities duties and functions, including carrying out performance audits on internal environment (Arsana, 2016, p. 345). In addition, to strengthen and support Internal Control System effectiveness, internal supervision is carried out by the Regional Inspectorate (Peraturan Bupati Subang No 25 Tahun, 2011). Audit function or as an external auditor government financial performance is carried out by Badan Pemeriksaan Keuangan (BPK), with BPK existence, it's hoped that grouping examination and state finances accountability will be carried out more optimally with can increase transparency and accountability state finances (Arliman, 2019, p. 142).

Based on the Laporan Hasil Pemeriksaan (LHP) BPK on financial reports submitted by BPK West Java Auditor representatives, Arman Syifa (2019) stated that there were 14 entities being examined, namely Subang

Regency Government, Ciamis Regency, Cirebon Regency, Garut Regency, Kuningan Regency, Majalengka Regency, Pangandaran Regency, Purwakarta Regency, Sumedang Regency, Banjar City, Bogor City, Bandung City, City Cirebon and Sukabumi City, these 14 entities, Subang District received unqualified opinion, provided that this was responded directly by Subang Regent, Ruhimat (2019), which explains that Subang Regency Government still has shortcomings with will seek to improve performance and finance, including related to Regency Government accountability that doesn't reach the target, where accountability is one implementing good corporate governance principles (Abdulah, 2019).

The next phenomenon is related to economic aspects fulfillment lack on conducting performance audits, according to Deputy Chairman I on Regency DPRD Subang Elita Budiarti (2020) there is a misuse Bantuan Operasional Kesehatan (BOK) funds at West Pagaden Health Center, funds should be for BPJS staff/employees instead diverted to other activities that aren't in accordance with predetermined conditions (Rohendi, 2020).

The difference in interests on company between management and company main objectives can lead to conflict which can lead to agency conflict and this conflict can be minimized by good corporate governance which has five basic principles, namely transparency, accountability, responsibility, independence, and fairness (Daniri, 2014, p. 7). Subang Regency Irda responded to this problem, that Subang Regency Irda had carried out performance audits and would continue to improve deficiencies on process but there were still economic aspects that weren't fulfilled in BOK misuse cases funds that weren't used in accordance with predetermined provisions, this course has an impact on the accountability on Subang Regency government (Barlian, 2020). Meanwhile, one performance audit aspect on economic aspect, where economic aspect assessment based on funds use is reviewed from it's compliance with stipulated provisions (Rai, 2008, p. 22).

1.1 Research Purposes

This study objectives are as follows:

- 1) To find out how much effect Performance Audit on Good Corporate Governance at Functional Group Inspektorat Daerah Kabupaten Subang.
- 2) To find out how big effect Good Corporate Governance is on fraud prevention at Functional Group Inspektorat Daerah Kabupaten Subang.

2. Literature Review

2.1 Performance Audit

According to Zamzami, Mukhlis, and Pramesti (2018, p. 2) a performance audit or called an operational audit definition is an audit State Financial Report management which economic consists and efficiency aspects as well as effectiveness aspects. This audit aims to identify matters that need to be considered by DPR; DPD; and DPRD, performance audits can produce audit findings and recommendations. Meanwhile, according to State Minister Regulation for Administrative Reform Number: PER/05/M.PAN/03/2008 Tentang Standar Aparat Pengawasan Intern Pemerintah, stated that performance audit is an audit duties implementation and government functions agencies which economic aspects audits consists, efficiency and effectiveness audits aspects. Based on the two definitions above, it can be concluded that performance audit is a type of audit that focuses on State Financial Report management, duties implementation and government functions agencies based on economic, efficiency and effectiveness aspects.

2.2 Performance Audit Indicators

According to Rai (2008, p. 22) there are 3 aspects in a performance audit, namely as follows:

1) Economic aspects (Spending Less)

The economic concept in a performance audit is seen from a expenditure made by paying attention on implementation procedure and these expenses accountability through economic aspects review. Economic aspects analysis is generally associated with funds use an assessment in compliance terms with predetermined provisions.

2) Efficient Aspects (Spending Well)

In simple terms, this aspect is a comparison between output and input. In measuring efficiency requires a standard, which one is utility utilization standard, namely employees efficiency, equipment, facilities and others shown as a percentage of available capacity compared to actual (actual) capacity utilization.

3) Effectiveness Aspects (Spending Wisely)

Effectiveness definition refers to relationship between output and objectives set. An organization, program, or activity is said to be effective if resulting output can meet stated objectives.

2.3 Good Corporate Governance

According to Daniri (2014, p. 5) which states that Good Corporate Governance is a structure and process (Regulations, Systems and Procedures) to ensure that TARIF principles (Transparency, Accountability, Responsibility, Independency, Fairness) migrate into culture, direct and control companies to achieve growth sustainable, increasing corporate value while still paying attention to stakeholders interests balance in accordance with a healthy principles corporation and existing regulations. Then, according to Hamdani (2016, p. 20) which states that Good Corporate Governance is a process and structure applied in running a company, with increasing main objective company's value on long term and paying attention to other bettors interests. And according to Rustam (2017, p. 294) which states that corporate governance is linkages a series between commissioner's board, directors, interested parties, and company shareholders. Corporate governance creates a structure that helps companies set goals, carry out daily business activities, pay attention to stakeholder needs, ensure a company operates safely and healthily, comply with laws and other regulations, and protect customer's interests. Based on the three definitions above, it can be concluded that Good Corporate Governance is a process to ensure the TARIF principle in running a company with increasing main objective company's value on long term and ensuring company operates in a safe and healthy manner.

2.3.1 Good Corporate Governance Purpose

Implementing good corporate governance purpose on company is based on State Regulation Minister Badan Usaha Milik Negara Number: PER – 01/MBU/2011 Tentang Penerapan Tata Kelola Perusahaan Yang Baik (*Good Corporate Governance*) on Badan Usaha Milik Negara are as follows:

- 1) Maximizing BUMN value by increasing openness principles, accountability, trustworthiness, responsibility and fairness so that company has strong competitiveness, both nationally and internationally.
- 2) Encouraging professional, BUMN transparent and efficient management, as well as empowering functions and increasing Organs independence.
- 3) Encourage Organs to make decisions and carry out actions based on high moral values and compliance with applicable laws and regulations, as well as BUMN social responsibility awareness towards stakeholders as well as environmental sustainability around BUMN.

- 4) Increase BUMN contribution on national economy.
- 5) Improve national investment climate.
- 6) Success on privatization program.

2.3.2 Good Corporate Governance Indicator

According to Effendi (2016, p. 20) there are good corporate governance principles - principles, which are as follows:

1) Transparency

The basic principle is that in order to maintain objectivity in conducting business, a company must provide material and relevant information in a way that is easily accessible and understood by stakeholders. Companies must take an initiative to disclose not only issues required by laws and regulations, but also matters that are important for making decisions by shareholders, creditors and other stakeholders.

2) Accountability

The basic principle is that a company must be accountable for its performance in a transparent and fair manner. For this reason, a company must be managed properly, measured and in accordance with a company interests while taking into account other interests. Accountability is a prerequisite for achieving sustainable performance.

3) Responsibility

The basic principle is that companies must be able to comply with laws and regulations and carry out responsibility for a community and a environment so that business continuity can be maintained on long term and gain recognition as good corporate governance.

4) Independency

The basic principle is that to facilitate good corporate governance implementation, a company must be managed independently so that each company organization doesn't dominate each other and can't be intervened by other parties.

5) Fairness

The basic principle, in carrying out its activities, a company must always pay attention to shareholders and other stakeholders interests based on equality and fairness principles.

2.4 Prevent Fraud

According to Tunggal (2016, p. 1) which states that fraud is a broad legal concept, it means that fraud describes any deliberate fraudulent attempt, which is intended to take assets or another people's rights or parties. Then, according to Hery (2016, p. 1) which states that fraud is fraud that describes any deliberate fraud, which is intended to take assets or another people's rights or parties. Then, according to Karyono (2013, p. 47) which states that fraud prevention is all efforts to ward off potential actors, narrow a space, and identify activities that are at risk fraud. And according to Fitrawansyah (2014, p. 16) which states that fraud prevention can be analogous to disease, which is better prevented than treated. If you wait for a new fraud to be handled, it means that certain parties have already enjoyed losses, compared to if the internal auditors succeeded in preventing it, of course the losses haven't all shifted to fraud perpetrators. And if fraud has occurred then a cost is much greater to recover it than do prevention early. Based on the four descriptions above, it can be concluded that fraud is an irregularity act that violates law, deliberate fraud and a situation where someone has the opportunity to take other people's assets or rights. Fraud can be prevented by activating internal control and implementing good corporate governance,

supported by all organizational actors, both managers and all employees.

2.4.1 Prevent Fraud Indicator

According to Tunggal (2012, p. 59) who states that there are several corporate governance measures to prevent fraud, including the following:

(1) Honest Culture and High Ethics

Research shows that a most effective way to prevent and deter fraud is to implement anti-fraud programs and controls, which are based on the company's values. Such values create an environment that supports acceptable behavior and expectations, that employees can use those values to direct their actions. These values help to create a honesty culture and ethics on which to base employees' job responsibilities. Creating a honesty culture and high ethics includes six elements:

1) Setting a tone at the top

Management and directors board are responsible for setting the "Tone at the Top" for ethical behavior within the company. Honesty and management integrity will reinforce honesty and employees integrity throughout organization. A Tone at the Top which is based on honesty and integrity will form conduct basis for a more detailed code, which can be developed to provide more specific guidelines regarding what is allowed and prohibited.

2) Creating a Positive Work Environment

Research has shown that violations occur less frequently when employees have positive feelings about their superiors than when they feel exploited, threatened, or ignored. A positive workplace can boost employee morale, which can reduce employees possibility committing fraud against a Company.

3) Hiring and Promoting the Right Employees

In order to successfully prevent fraud, well-managed companies implement effective screening policies to reduce hiring and promoting likelihood people with low honesty levels, particularly those going to responsibility or importance positions. Such a policy may include background persons checks considered for employment or promotion to responsibility or importance positions.

Background checks verify an prospective employee's education, employment history, and personal references, including references to character and integrity. Once an employee is removed, an ongoing compliance evaluation with a employee on values and conduct codes company will also reduce fraud possibility.

4) Training

All new hires should be trained on company expectations regarding employee ethical behavior. Employees must be informed about their duty to convey actual or suspected fraud and appropriate way to convey it. In addition, fraud awareness training must also be tailored to employee's specific job responsibilities, for example, different training for purchasing and sales agents.

5) Confirmation

Some companies require employees to periodically confirm responsibility for complying with a conduct code. Employees are required to certify that they understand company's expectations and comply with conduct code, and they aren't aware any violations. Such confirmation will help strengthen conduct code policies and also help deter employees from committing fraud or other ethical violations.

(2) Management Responsibilities

To Evaluate Fraud Prevention is impossible without opportunity to do it and hide act. Management is

responsible for identifying and preventing fraud, taking identified steps to prevent fraud, and monitoring internal controls that prevent and identify fraud.

(3) Oversight by Audit Committee

The audit committee has primary responsibility for overseeing financial reporting and organization's internal control processes. In fulfilling this responsibility, audit committee takes into account potential for internal control neglect by management and oversees fraud prevention process by management, and anti-fraud control programs and controls. The audit committee also helps create an effective "tone at the top" about honesty and ethical importance behavior by supporting management's zero tolerance for fraud.

2.4.2 Framework

As company grows, activities and problems faced by company will become increasingly complex so that it's increasingly difficult to oversee all company activities and operations, where a more likely it's for fraud to occur. Fraud problems that arise within a company are a sign that there are functions within a company that aren't carried out in an obedient and consistent manner, which results in unhealthy corporate governance. Therefore it is necessary to prevent fraud as early possible to prevent fraud. To overcome this, what must be empowered consistently is Good Corporate Governance principles application, internal control, and internal audit role which can trigger management risk control implementation which has an important role in various organization aspects including fraud prevention.

2.4.3 Effect Performance Audit on Good Corporate Governance

According to Pamungkas (2013, p. 194) which states that performance audits are an important tool for managing programs, organizations or work units, because that is important performance information as a realizing means public accountability. This research is supported research conducted by Rahayu (2011) which states that there is a strong relationship between performance auditing and public accountability. Furthermore, research conducted by Suratmi, Herawati, and Darmawan (2014) states that performance audit has a positive relationship and a significant effect on public accountability. Meanwhile, Athirah (2010) examines The Impact of Performance Audit: the New Zealand Experience shows two research results, namely performance audits have a bigger role for performance accountability compared to performance improvement and performance audits have a more important role as a guarantor tool in accountability on public. From four statements above, it can be concluded that government accountability can be influenced by performance audits. Because, the higher a performance audit, an increase in public accountability, and vice versa, if an audit performance is low, public accountability level will decrease.

2.4.4 Good Corporate Governance Implementation Principles Affects Fraud Prevention

According to Karyono (2013, p. 69) which states that good corporate governance various principles when applied will be able to prevent fraud because a principle isn't only developing an ethics code and principles to avoid crimes that are against a law, but also concerning transparency, discriminatory acts, responsibility is clear and there is community media control. Then, according to Priantara (2013, p. 184) which states that fraud prevention is eliminating opportunities or opportunities to commit fraud by developing and implementing risk management (especially fraud risk management), internal control and honest corporate governance. Good Corporate Governance Implementation Principles Affects Fraud Prevention. In addition, according to Fitrawansyah (2014, p. 15) which states that in preventing and detecting fraud, there are actually several parties involved, namely good corporate governance and transaction level control processes. Good corporate governance is carried out by management designed to eliminate or at least reduce fraud possibility. This research is supported

research conducted by Jannah (2016) which states that Good Corporate Governance principles application has a positive effect on Bank Perkreditan Rakyat fraud prevention. good corporate governance good corporate governance principles implementation properly by company will be able to prevent fraud. This doesn't only apply to BPRs, several studies have also proven that BUMN, SKPD, or commercial banks can prevent and reduce fraud by implementing good corporate governance. And research by Fahd, Edi, and Pupung (2018) which states that Good Corporate Governance has a positive effect on Fraud Prevention.

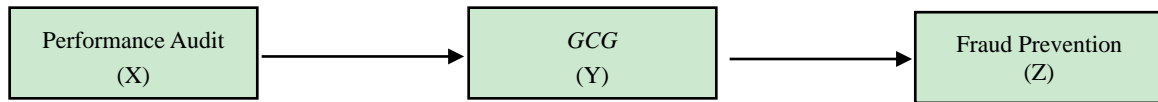


Figure 1 Research Paradigm

2.4.5 Hypothesis

According to Sugiyono (2017, p. 99) a hypothesis definition is a temporary answer to research problems formulation usually arranged in a question sentence form. It's said to be temporary, because answers given are only based on relevant theories, not based on empirical facts obtained through data collection. Based on the above thought framework, authors make a provisional decision (hypothesis) as follows:

- H1: Performance Audit affects Good Corporate Governance.
- H2: Good Corporate Governance affects Fraud Prevention.

3. Methodology

The method used in this research is descriptive and verification method using a quantitative approach. The reason authors chose to use descriptive and verification methods is to test performance audits influenced by good corporate governance principles in an effort to prevent fraud, as well testing a theory by testing a hypothesis whether it's accepted or rejected. The research objects in this study are performance audits, good corporate governance and fraud prevention. Analysis unit and observation unit are also important in a study, this is because analysis unit is related to research place. Analysis unit in this research is Inspektorat Daerah Kabupaten Subang with observation unit in this study is Functional Group Inspektorat Daerah Kabupaten Subang.

Primary data collection in this study by distributing questionnaires and conducting direct interviews with parties related to research carried out, namely Functional Group Inspektorat Daerah Kabupaten Subang. The population in this study were supervisory function executor's performance audits, good corporate governance and fraud prevention on Functional Group Inspektorat Daerah Kabupaten Subang, which can be seen in Table 1:

Table 1 Population

No	Unit	Respondents
1.	Unit Auditor Muda	6
2.	Unit Auditor Madya	1
3.	Unit Auditor Pertama	6
4.	Unit Auditor Penyelia	1
5.	Unit Auditor Pelaksana	3
6.	Unit Pengawasan Penyelenggaraan Urusan Pemerintahan Muda	8
7.	Unit Pengawasan Penyelenggaraan Urusan Pemerintahan Madya	5
8.	Unit Pengawasan Penyelenggaraan Urusan Pemerintahan Pertama	5
Total		35

The sample uses a saturated sample technique on grounds that a population is less than 100 as suggested by Arikunto (2013, p. 174) which is as follows:

“If study population number is below 100, then all population should be taken, but if population is above 100, sample size can be taken 10-15% or 20-25% or more depending on time availability, place and funds and researcher ability including research area narrow”.

Because there were less than one hundred respondents, researcher took a saturated sample from entire population, namely 35 respondents.

According to Sarwono (2017, p. 286) path analysis is as follows:

“Path analysis is multiple linear regression analysis an extension, and which allows models analysis to be more complex”.

In this study, path analysis is used to test how much influence performance audit has on good corporate governance implementation in efforts to prevent fraud. β coefficient meaning shows a unidirectional relationship between independent variable and dependent variable if it’s positive (+). In other words, an increase or decrease in independent variable size will be followed by an increase or decrease in independent variable size. Meanwhile, if β is negative (-) value, it shows an opposite relationship between independent variable and dependent variable. In other words, any increase in independent variable value will be followed by a decrease in independent variable value and vice versa. Furthermore, to find out whether an existing relationship has a certain level, two things must be looked at. First, there is (in a real or meaningful sense) or not related.

4. Discussion and Conclusion

4.1 Discussion

Figure 2 shows $t_{\text{statistical}}$ values amount in Performance Audit (X), Good Corporate Governance (Y) and Fraud Prevention(Z).

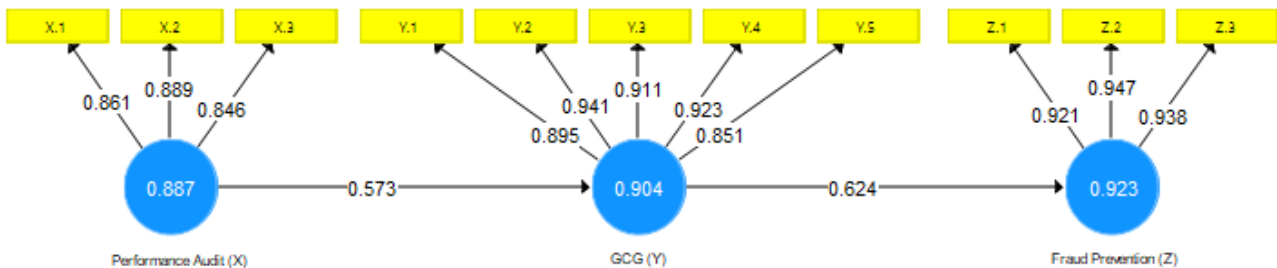


Figure 2 Path Coefficient Value

Table 2 shows direction and estimated value Performance Audit (X), Good Corporate Governance (Y) and Fraud Prevention variables(Z).

Table 2 Test Value t

Latent Variable	Path Coefficient	$t_{\text{statistical}}$	t_{critical}	Information
Performance Audit (X) → Good Corporate Governance (Y)	0,573	3,899	2,035	H ₀ rejected
Good Corporate Governance (Y) → Fraud Prevention (Z)	0,624	4,189	2,035	H ₀ rejected

Notes: Error Degree 10% or 0,1

Source: SmartPLS Software Statistical Results 3, 2021.

Based on t-test results on output table 4.1 and Path Coefficient Value in Figure 4.1 above, it can be seen that $t_{\text{statistical value}}$ Performance Audit variable on Good Corporate Governance is 3,899 and Good Corporate Governance against Fraud Prevention is 4,189; an two variables are greater than $t_{\text{critical level}}$ 2,035. Because $t_{\text{statistical value}}$ is greater than $t_{\text{critical value}}$, with an error level 10% or 0.1, it's decided that H_0 is rejected and H_a is accepted with Performance Audit sample estimated value on Good Corporate Governance 0.573 and Good Corporate Governance against Fraud Prevention 0.624. So based on test results with a confidence level 90% or 0.9, it can be concluded that Performance Audit has a positive effect on Good Corporate Governance implementation on Inspektorat Daerah Kabupaten Subang, meaning that better Performance Audit process will increase Good Corporate Governance cultural value. And, effective and efficient implementation cultural Good Corporate Governance values has a positive effect on Fraud Prevention on Inspektorat Daerah Kabupaten Subang, meaning that entities that have fulfilled or increased cultural components Good Corporate Governance values will increase vigilance level against fraud by preventive or preventive measures means.

Table 3 shows variable percentage contribution Performance Audit (X), Good Corporate Governance (Y) and Fraud Prevention (Z).

Table 3 Determination Analysis Coefficient (R²)

	Structural Path Coefficients	Correlation With Bound Variables	Influence (%)
Performance Audit (X) → Good Corporate Governance (Y)	0.573	0.638	36.6
Good Corporate Governance (Y) → Fraud Prevention (Z)	0.624	0.768	47.9

Notes: Error Degree 10% or 0.1.

Source: SmartPLS Software Statistical Results 3, 2021.

Based on determination coefficient analysis results on output Table 3 above, Performance Audit contributed 36.6% to Good Corporate Governance on Inspektorat Daerah Kabupaten Subang. Then, Good Corporate Governance contributed 47.9% to Fraud Prevention on Inspektorat Daerah Kabupaten Subang.

Pressure on supervision several parties and lack from on Inspektorat Daerah Kabupaten Subang authorities can allow maker, checker, and signer weak function to monitor and be accountable for each transaction process and operation entity, so this condition can reduce value and culture good corporate governance which will cause discontinuity between rights and obligations that exist in on Inspektorat Daerah Kabupaten Subang organizational structure (Pamungkas, 2013, p. 194). This study results support previous studies results conducted by Rahayu (2011), Suratmi, Herawati, and Darmawan (2014); and Athirah (2010) which states that performance auditing has a bigger important role for performance accountability compared to performance improvement and performance auditing has a more important role as a guarantee tool in accountability on public in increasing good corporate governance value and culture in government entities, where both can show entity's ability to provide public trust, meaning that better performance audit is performed, it shows an increase on effectiveness and efficiency in managing entities that require trust.

Good corporate governance values and culture in government entities make an important role that must be applied by an entity to anticipate fraud from irresponsible individuals, because a principle isn't only developing a ethics code and principles to avoid crimes that are against law, but also involves also about openness, discriminatory behavior, clear responsibility and public control media (Karyono, 2013, p. 69). This study results support previous studies results conducted by Priantara (2013, p. 184); Fitrawansyah (2014, p. 15); Jannah (2016); Rowa (2019); Fadlilah, Sutrisno and Darmo (2019); Eliza (2015); and Fahd, Edi, and Pupung (2018) which state

that there are actually several parties involved in preventing or detecting fraud, namely good corporate governance and transaction level control process carried out by management in order to eliminate or at least reduce occurrence possibility fraud to increase trust, which is basically something that is difficult to obtain and also difficult to maintain.

4.2 Conclusion

Performance audits can be seen from public trust level, because public trust is very important with growth affects and entity development. A performance audit will be very helpful in assessing management achievements in values application and culture good corporate governance on past and their prospects on future. Then, this study results indicate that performance audit has a positive effect on values and culture good corporate governance implementation at Inspektorat Daerah Kabupaten Subang. This means that if entity is able to increase supervision in performance audit, an entity will experience increased confidence in important components one application in values and culture good corporate governance..

Good corporate governance values and culture have a positive effect on fraud prevention at Inspektorat Daerah Kabupaten Subang. In other words, good corporate governance can inform management performance condition and level an entity that must be accountable for principle. This makes company prudence level in dealing with fraud more effective and efficient. Good corporate governance and transaction level control process are an integral part that management needs to do in order to anticipate or at least suppress fraud possibility by irresponsible individuals to increase trust, which is basically a difficult thing to obtain and maintain.

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