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**From:** Ely Suhayati  
**Date:** 2021-05-03 20:29  
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Thu, May 6, 2021, 12:53 PM ☆ ↶ ⋮

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Please tell us the **JEL codes** of your paper which you can find at <http://www.aeaweb.org/jel/guide/jel.php>

Please confirm that this English version of paper has never been published in other journals before. Also please tell us **the areas of your paper**, then we can send it to the related reviewers and editors.

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If you agree on it, we will forward your paper to our reviewers and more information will be coming some time later.

**We are waiting for your feedback soon!**

Please be well and safe during this pandemic. Sincerely.

**Paper Acceptance Notice**

**June 01st, 2021**

Dear Ely Suhayati,


Congratulations! After a double-blind review, we are pleased to inform you that your paper entitled “The Performance Audit Perspective on Good Corporate Governance Implementation in an Effort to Prevent Fraud” (JBE20210505-2, 1st submission received: 05/05/21) has been formally accepted for publication in a forthcoming issue of Journal of Business and Economics (JBE). Kindly acknowledge receipt of this acceptance letter.

Two hard copies of the journal including your paper will be mailed to you when your paper is published. Should you have any questions, feel

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 **economics@academicstar.us** economics@academicstar.us via eigbox.net 📧 Wed, Jun 2, 2021, 8:51 AM ☆ ↶ ⋮

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Dear Ely Suhayati,

We are pleased to inform you that your paper entitled “The Performance Audit Perspective on Good Corporate Governance Implementation in an Effort to Prevent Fraud” (JBE20210505-2) has been processed a two-person referee process and upon their recommendations, your paper has been accepted for publication in our journal. Please find the electronic version of the Acceptance Notice in the attachments.

According to the policy of the journal, if you agree to publish your paper, you need to confirm several things below and offer us definite answers:

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Thu, Jun 10, 2021, 9:02 AM ☆ ↶ ⋮

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As usual, we will arrange the accepted papers to be published in 6 months. Your paper JBE20210505-2 will be published in Issue 07 of 2021 which will come out in January 2022.

Best regards,

Alice  
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Paper JBE 20210505-2 Ely Suhayati External Inbox x



**Ely Suhayati**

Mon, Jan 3, 2022, 8:59 AM

Dear Committee Vena/Alice May I know about my paper entitled "The Performance Audit Perspective on Good Corporate Governance Implementation in an Effort to Pr



**economics@academicstar.us** <economics@academicstar.us>  
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Thu, Jan 27, 2022, 9:08 AM ☆ ↶

Dear Ely Suhayati,

Sorry to inform you that the issue 8 of 2021 will be delayed for next month because one member of the our team was infected with COVID-19.

We'd like express apologies for this inconvenience sincerely and your kind understanding will be highly appreciated !

Best regards,

Alice Mathu  
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Fri, Mar 18, 2022, 1:29 PM ☆ ↶ ⋮

Dear Ely Suhayati,

Please find your online publication at <http://www.academicstar.us/issueshow.asp?daid=3768>

And if you have any questions, please feel free to ask us:

Best regards,

Alice Mathu

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From: [Ely Suhayati](mailto:Ely.Suhayati)  
Date: 2022-03-17 22:08  
To: [jbe.academicstar@gmail.com](mailto:jbe.academicstar@gmail.com)

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

*Ely Suhayati*

*(Accounting Department, Faculty of Economics and Business, Universitas Komputer Indonesia, Indonesia)*

**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