

## Uncover Potential Fraud and its Mitigation Efforts in the Assistant Corps

Miranda Dewina Hutapea, ✉Aprina Nugrahesthy Sulistya Hapsari  
Study Program of Accounting, Faculty of Economics and Business,  
Satya Wacana Christian University, Salatiga, Indonesia

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### ABSTRACT

*This study aims to describe the potential for fraud in the operational activities of the Assistant Corps and explore the motives underlying the potential for fraud. The Assistant Corps is an organization that coordinates assistant lecturers and serves to coordinate assistant activities. This research is a qualitative descriptive study. The data in this study are primary data obtained through in-depth interviews with Assistant Coordinators, Active Assistants, Alumni of Assistant Coordinators, and Assistance Class Students. The results show that the Assistant Corps has three potential frauds that can occur both in operational activities and in financial management, namely misappropriation of assets, fraudulent statements, and corruption. The anti-fraud strategy implemented in this organization is inadequate and has a high risk of threatening the organization if it is not managed properly.*

*Keyword: Potential Fraud, Anti-Fraud Strategy, Assistant Corps*

### 1. INTRODUCTION

Fraud is a deliberate deception carried out by certain parties to gain profit. The results of the 2016 fraud survey in Indonesia conducted by the Association of Certified Fraud Examiners (ACFE) show that the most common type of fraud in Indonesia is corruption, or 67 percent (Association of Certified Fraud Examiners, 2016). These results are different from those shown in the 2016 Report to The Nations that the most common type of fraud in the world is misappropriation of assets (Association of Certified Fraud Examiners, 2016). Figure 1 shows that corruption is the most common type of fraud in Indonesia.

Fraud can occur in all organizations, including in educational institutions, especially Higher Education. Corruption, as a form of fraud, has developed and expanded in Higher Education. Corruption

in education has globalized like an iceberg. The cases that appear at this time are only the tip of the iceberg itself (Mohamedbhai, 2016). This is evidenced by the findings of the Indonesia Corruption Watch (ICW) regarding 37 cases of alleged corruption in Higher Education during the last 10 years as of October 2016 which caused state losses of up to IDR 218.804 billion and involved the academic community, local government employees and the private sector (Paat, 2016). Other fraudulent practices also occurred in the procurement of goods and services and operational budget realization related to university fund management (Hapsari and Seta, 2019).

The high cost of education in Higher Education currently results in higher funds managed by Higher Education Institutions. The large number of assets owned by the

✉Corresponding author :  
Email: [esthy@staff.uksw.edu](mailto:esthy@staff.uksw.edu)

Higher Education triggers the emergence of various potential frauds in the Higher Education such as asset misappropriation, student admission fee fraud, research fund fraud, and other financial management fraud (Aresteria, 2018).

Fraud in Higher Education is not only related to the management of education funds, but also related to academics, which is commonly referred to as academic fraud. This is shown through 4 major cases of academic fraud, such as the revocation of the title of professor related to plagiarism and the alleged plagiarism case for the dissertation of the rector of the Semarang State University at Gajah Mada University. The next 2 cases are related to the plagiarism of undergraduate students' final assignments by 2 lecturers in the context of promotion to functional positions. Meanwhile, the last case was related to the plagiarism of the work of Austrian scientists by a professor at a university in Bandung (Susanti, 2017).

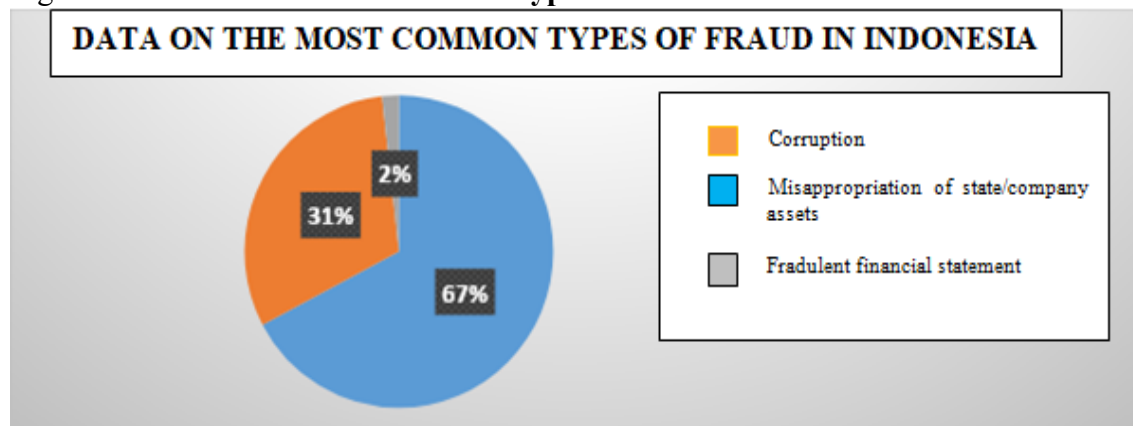
Fraud can also occur in the realm of students, not only academic fraud, but also fraud in the management of student funds. According to Salsabil et al., (2019), the types of fraud that occur in a student organization at a university are related to misuse of assets and manipulation of financial statements. The misuse of assets that occurs in student organizations can be in the form of assets that should be intended for the benefit of the organization but are instead used for personal gain,

such as the use of cash, facilities and organizational equipment for personal gain. Another fraud that arises besides the misuse of assets and manipulation of student organization reports is the use of blank notes to manipulate the balances in the budget and accountability reports that are used at organizational events. Puspita (2015) also disclosed the findings regarding student fund management that the dim side in managing student funds lies in asset misappropriation and expense reimbursement schemes by marking up costs in financial accountability reporting.

This study will also examine the realm of student affairs, but in a different way from previous studies. This research does not look at student organizations, but focuses on assistant organizations. The Assistant Corps is an organization that houses lecturer assistants and functions to coordinate assistance activities (teaching and learning in supporting material in the lecturer class).

The reason for choosing this organization is because the Assistant Corps is the only assistant organization under the auspices of Faculty X, University ABC which is managed by students. Another reason is that the assistant organization is quite rare in other faculties and even universities. Lecturer assistants are generally recruited by the lecturers who are teaching courses themselves. Previous studies also focused more on Student Organizations while there are

Figure 1. Data on the Most Common Types of Fraud in Indonesia



Source: Survey Fraud Indonesia, ACFE 2016

other student organizations that manage finances. As previously mentioned, fraud can occur in any organization, from a small to large scale. Because this assistant organization is relatively small, it should be free from potential fraud. In addition, from the initial interview with the informant, it was found that falsification of the assistant honorarium report (rubric) often occurred.

This study specifically identifies potential fraud in the operational activities of the Assistant Corps at Faculty X, University ABC including the motives underlying the potential fraud. The operational activities referred to here are related to the program and financial management.

This research is expected to be able to provide benefits to the assistant organization as an evaluation material for its operational conditions and weaknesses in organizational control. In addition, this research is also expected to be able to contribute to the development of accounting science, especially in the field of auditing, and add to the literature on types of fraud in education, including the motives of someone committing fraud.

## 2. LITERATURE REVIEW AND HYPOTHESIS

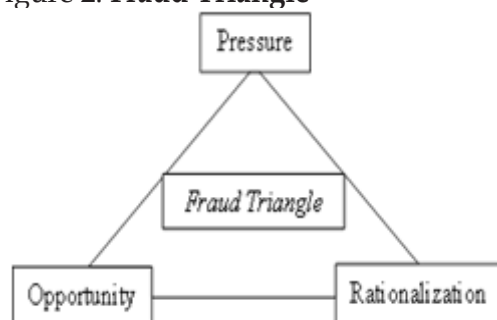
### Fraud Concept

The 2016 Association of Certified Fraud Examiners (ACFE) defines fraud as an unlawful act, that harms other parties (manipulating data or providing false reports), intentionally committed by people from within or outside the organization for certain purposes, such as to gain profit for either himself or his group directly or indirectly. Another concept put forward by Tuanakotta (2013) explains that fraud is an illegal act including trickery, concealment, or a breach of trust. These actions are carried out by individuals or organizations for the purpose of obtaining money or services, avoiding payment, or securing personal business gain and are not subject to the application of threats of violence or physical force.

Fraud generally occurs due to various

factors. ACFE (2016) reveals that there are three factors that lead to fraud, such as pressure, opportunity, and rationalization, or better known as the fraud triangle concept. Pressure is the first factor in causing fraud. This can happen if a person has financial problems due to economic and lifestyle demands and he / she is unable to tell others about it, thereby violating his / her trust in the financial sector and causing fraud. Another factor that causes fraud is opportunity. Opportunities may cause people to commit fraud freely. This can occur due to weak internal control, no audit mechanism, lack of supervision, and so on. Yuliyanti and Hapsari (2020) explain that opportunity is one of the three factors that can be minimized through the implementation of processes, procedures, and efforts to detect potential fraud early. The third factor that causes fraud is rationalization. Rationalization is an attitude that causes the perpetrator to justify fraud.

Figure 2. **Fraud Triangle**



Source: Cressey (1953)

Wolfe and Hermanson (2004) further added capability as a factor that contributed to fraud, or better known as "fraud diamond". Henceforth, Crowe (2010) added arrogance as a factor that also contributed to fraud, thus becoming the "fraud pentagon". Fraud diamond adds an element of capability as a factor that causes fraud (Yudiana&Lastanti, 2016). This opinion is based on the premise that fraud has low potential if the perpetrator does not have the ability, such as the ability to identify opportunities, take advantage of opportunities, and cover up

so that fraud is not detected as well as the ability to influence others to commit fraud (Fransiska & Utami, 2019).

The expansion of the fraud triangle concept was proposed by Marks (2012), known as the fraud pentagon concept. Fraud Pentagon adds elements of arrogance and competence to the fraud triangle theory (Faradiza, 2019). Bawakes et al. (2018) defines arrogance as an attitude that feels free and independent from internal control, company policies and regulations. The fraudsters also believe that they will not be subject to sanctions because the internal controls that are implemented do not affect them (Faradiza, 2019).

The Association of Certified Fraud Examiners (2016) divides fraud into 3 types. The first is Misappropriation of Asset. This type of fraud is the easiest to detect because it is tangible. Misappropriation of assets includes theft or misuse of company assets or other parties. The second is Fraudulent Statements. This type of fraud includes actions taken by high-ranking organization officials (profit or non-profit) by performing financial manipulation in presenting their financial statements to cover the actual financial condition with the aim of obtaining profit. The third is Corruption. This type of fraud includes conflicts of interest / abuse of power, bribery, acceptance of illegal gratuities, and economic extortion. Corruption is often very difficult to detect because the parties work together to fulfill their interests. This practice still frequently occurs in countries where law enforcement is weak and lack awareness of good governance.

Apart from fraud in financial management, fraud in educational institutions can be linked to academic fraud. Yendrawati (2019) defines academic fraud as behavior that reflects the loss of the value of justice, neglect of integrity, and violations of regulations by students to gain personal benefits in the form of academic success. Nurharjanti (2017) defines academic fraud as a deliberate act that involves attempts to commit fraud, which includes plagiarism; falsification

of evidence, data, and results; coercion of relevant evidence or data; idea theft; distortion of wrong sources; or deviations made intentionally by someone against the work or data of others. Arizona State University divides fraud into five categories (Collby, 2006): Plagiarism; Fictitious data; Duplicating assignments or submitting the same paper to two different classes without permission from the teacher; Cheating on exams; Wrong cooperation.

### **3. METHODS**

#### **Types of Research and Data Collection Techniques**

This study takes the object of research in the assistant organization at Faculty X, ABC University. This study uses a qualitative descriptive approach with the aim to describe the potential for fraud in the operational activities of the Assistant Corps and to explore the motives that underlie the potential fraud.

Data collection in this study is conducted through interview techniques with a semi-structured approach, which has an interview question guide but can be developed according to the condition in the research data collection. The collection of research information is conducted through interviews with several sources including the Assistant Coordinator, Active Assistant, Assistant Coordinator Alumni, and Assistant Class Students. Another technique used in collecting the data is by making observations in the operational activities of the Assistant Corps. The observation technique referred to in this research is that the researcher is directly involved and makes observations in the operation of the Assistant Corps and documents related evidence.

#### **Data Analysis Technique**

The data analysis used this study is the interactive analysis model of Miles and Huberman (1994). This model divides analysis activities into several parts, such as data reduction, data presentation, and drawing conclusions or data verification.



Based on Figure 3, the data analysis technique in this study is carried out in several stages. The first stage is data reduction which is carried out after conducting interviews, observations, and documentation. Data reduction is done by sorting data from interviews, observations, and documentation which are then adjusted to the problem. The second stage is the presentation of the data which is carried out by reducing the data on the results of the study. The third stage is drawing conclusions, which is carried out by testing the validity of the data using the triangulation method by comparing several interviews with similar questions in order to obtain data validity, such as by conducting interviews with various sources. This is done to obtain data from different sources as a form of confirmation to obtain accurate and reliable results and to provide additional sources, that is, documentation to support previously obtained data.

#### 4. RESULT AND DISCUSSION

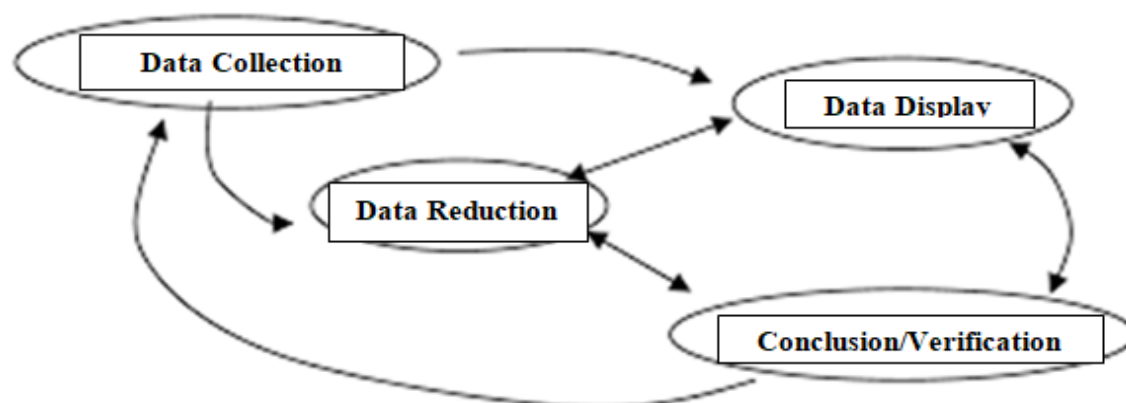
##### **General Description of the Research Object**

The Assistant Corps of Faculty X is an organization that houses assistants at Faculty X, ABC University. The Assistant Corps was established based on the Decree of the University ABC Chancellor by considering that to assist the smooth running of one of the main tasks of a lecturer in teaching, it needs to be assisted by assistants, and the authority to provide

assistance is carried out based on a University decree. Decree of the University Leader regarding Assistant assignments in the Faculty / Department / Study Program at ABC University is published every semester.

The Assistant Corps of the Faculty X is an organization under the auspices of the Deputy Dean of the Faculty X. The Assistant Corps of the Faculty X is coordinated by the Assistant Coordinator. The Assistant Coordinator at the Assistant Corps of the Faculty X consists of the General Assistant Coordinator, the highest authority in the Assistant Corps of the Faculty X. The General Assistant Coordinator is assisted by the Teaching and Learning Assistant Coordinator and the Assistant Coordinator for Human Resources and Development (HRD). Assistants in the Assistant Corps of Faculty X are divided into several types including course assistants, companion assistants, laboratory assistants, and clinical assistants. Course assistants are assistants who are assigned the task of assisting lecturers in preparing lecture materials, attending class when the lecturer carries out learning, assisting lecturers in the learning process, guiding students in carrying out structured assignments, helping carry out evaluations, and being responsible for opening assistance for students. Laboratory assistants are assistants assigned to assist lecturers in planning, implementing, and evaluating practicum and teaching and learning

Figure 3. **Interactive Analysis Model**



Source: Miles dan Huberman (1994)

activities for laboratory classes. Companion assistant are assistants assigned to assist lecturers in preparing lecture materials and student attendance lists. They attend the class when lecturers are carrying out learning and assist lecturers in teaching. Clinical assistants are assistants assigned to provide clinical services for students who need additional learning. Figure 4 is the organizational structure of the Assistant Corps of Faculty X.

### Operational Activities of the Assistant Corps

Assistant Corps of Faculty X is a group of students who have met the requirements to be lecturer assistants at Faculty X. Admission of lecturer assistants is carried out in several stages, including: submitting application files, selecting submitted application files, interviews with active assistant coordinators and alumni, and interview related to abilities and understanding of the course with the lecturer who teaches related subjects. The results of the interviews that have been conducted are considered by the assistant coordinator in accepting assistants. The selected assistant is entrusted by the faculty to assist lecturers who are teaching courses and / or practicum in the learning process. An explanation regarding

assistant recruitment was revealed by the assistant coordinator as follows:

*"Assistant recruitment is not actually held every semester. In the past it was done in the intermediate semester, but now it is as needed. So, if it is not enough, recruitment is then carried out. The procedure includes file collection, selection of incoming files, and interview with the active assistant coordinator and alumni to see the extent of the commitment, the characters and so on. After having interview with us (assistant coordinators), they have interview with two lecturers because there are usually two courses. After all the three stages have been completed, they will be selected later to determine whether they are accepted or not".*

At the beginning of each semester, Assistant Coordinator of faculty X will plot the assistant into courses that require an assistant. Assistant plotting is carried out by the Teaching and Learning Assistant Coordinator assisted by the General Assistant Coordinator and HRD. Each assistant must be willing to help or be plotted in any course and be paired with any fellow assistant as long as they meet the applicable requirements. The priority of placing assistants in courses is based on teaching history, needs, recommendation of

Figure 4. Organizational Structure of Assistant Corps in Faculty X



Source: Assistant Corps of Faculty X (2020)

lecturers and the choice of both assistants. After the plotting process is complete, each subject assistant, laboratory assistant, companion assistant and clinical assistant can carry out their respective duties and responsibilities.

The course assistant is responsible for providing assistance to students. Assistance class for one semester includes material review, exercises, midterm test, and final semester test. All activities in the assistance class are assessed by the assistant which includes attendance, midterm test activeness, and final semester tests. The results of the assessment will be given by the assistant to the lecturer who teaches the course at the end of each semester. The result of the assessment is one of the compositions of the lecturer class scores.

Every semester all active assistants are also entitled to get board-markers, using equipment at the Assistant Corps of Faculty X, University ABC, including printers and computers for the internal needs of Assistant Lecturers. Subject assistants, laboratory assistants, and companion assistants have the same rights, namely receiving an honorarium of IDR 140,000, - per semester credit unit for regular class and IDR 210,000, - for the international class and a maximum of 150 rubric honorariums of IDR 10,000 per rubric. The rubric in the Assistant Corps of Faculty X has various types of rubric forms including test keeping rubric, clinical rubric, and grader (correction) rubric with different rubric authorization flow according to the type of rubric. The grader rubric is an honorarium rubric that is obtained by the assistant because he has helped the lecturer in correcting assignments, quizzes, and various tests. The test and clinical rubrics are collected at the end of the month in the same month and the grader rubric is collected at the end of the semester which will then be accumulated by the HRD assistant Coordinator. The rubric report every semester will be given by the HRD assistant coordinator, with the approval of the general assistant coordinator, to the Secretary of Faculty X to be processed to

the finance department of University ABC. All operational activities and obstacles faced by the Assistant Corps are reported by the assistant coordinator to the Deputy Dean of Faculty X in the Accountability Report.

### **Potential Fraud in the Assistant Corps of Faculty X, University ABC**

Based on an overview of the activities of the Assistant Corps at Faculty X, this section will then identify potential fraud in the activities of the Assistant Corps. The assistant corps as an assistant organization has several potential frauds. The potential for fraud has even been found in the assistant recruitment process and at the assistant coordinator level. As expressed by KV as one of the active assistants:

*"During recruitment, the assistant coordinator may accept students who are less competent because he/she knows them well and reject students who are more competent because of subjectivity".*

One of the assistant coordinators also confirmed the potential for fraud that might occur during assistant recruitment.

*"For the recruitment decision itself, the considerations are taken based on interviews with assistant coordinators and interviews with lecturers. For consideration of interviews with the assistant coordinator, if the assistant coordinator is not competent, he will recruit his friends even though they are not competent. This could potentially happen."*

Another potential may occur at the beginning of the semester when plotting is carried out, which is subjective when plotting courses and this is also found at the assistant coordinator level. This potential for fraud can occur because the highest decision in the Assistant Corps of Faculty X lies with the assistant coordinator so that subjectivity is very likely to occur. As stated by the active assistant as follows:

*"Subjective when plotting courses. For example, in plotting, someone who is close to the assistant coordinator who makes the plot asks to be placed in a course. It could be*

*one type of fraud if the assistant coordinator places the assistant even though he is considered incompetent in the course. Of course, this decision will also relate to the honorarium received."*

The Assistant of Corps of Faculty X is an organization that has several types of assets. It is these assets which lead to potential fraud. The possible fraud is the use of Corps' assets for personal purposes, as said by one of Assistant Coordinators:

*"For example, from the simplest thing, gallon drinking water in the office. The gallon drinking water in the office is actually prioritized for assistants or students who are in clinic at the office, but in fact, there are some other students who just come to fill a few empty bottles."*

Another form of asset misappropriation is using an office printer to print personal assignments and even for other events. This is expressed by DS as an active assistant:

*"So we (in the office) have a printer facility from the faculty. The printer is for printing about assistants' exercises or all corps interests, but in fact it is also used to print personal tasks and even for other activities, such as printing event rundowns."*

Corruption is one type of fraud that may occur in the Assistant Corps because assistants can abuse their power for personal or group interests, as expressed by DP as one of the assistance class participants:

*"The potential could be that the assistant is committing fraud by giving different treatment to students he/she knows. Students who are not liked can even affect the assessment. The assistant can even provide answer keys to questions to class participants he/she knows."*

The abuse of power is very likely to be done by an active assistant because the assistant has the highest authority in the class of assistance he / she teaches. This is also confirmed by the assistant coordinator as follows:

*"In my opinion, scoring can also be misused. It might not be directly related to*

*the score but more to the point of activeness first. Many students might feel that A's activeness point is more than B's even though A is lazy. So, the activeness points are not divided equally. It seems that there is unfairness."*

Another form of fraud that may be carried out by assistants is dismissing classes without clear reasons and not reporting to the teaching and learning assistant coordinator, as expressed by DP as one of the assistance class students as follows:

*"Fraud may occur, when the assistant dismisses the class for no reason, even though the other parallel classes are not dismissed. Students are only given the answer key to the material and the assistant tells them to study on their own."*

Another potential fraud that might occur is manipulation of the rubric by the related assistant and even by the assistant coordinator. All types of rubrics create potential fraud, especially clinical rubrics. The type of fraud in clinical rubric is filling in a rubric form that is not in accordance with the clinical process. As expressed by the assistant coordinator as follows:

*"For example, in one clinic there are 6 students, but the assistant makes it into 2 rubrics so that the salary is double. The worst thing is that there is an assistant whose systems are accumulated. For example, at first in the clinic there are 5 students, one rubric is filled with 3 students, another rubric is filled with 2 students. Because the honorarium will be recognized when the rubric is filled with at least 3 students, in the next clinic, for example, there are 4 students. And then one student is added to the new rubric that consists of 2 students, so the new rubric is then filled by 3 students."*

Apart from being disclosed by the assistant coordinator, the potential for manipulation in clinical rubric is also revealed by the assistant class students, as expressed by KN, one of the assistance class students, as follows:



*"For example, the rules require that the clinic 1 hour = 1 rubric but within 1 hour students are asked to confirm in 2 rubrics."*

Potential fraud in rubrics that may occur in the Assistant Corps, other than in clinical rubrics is the grader rubric or correction rubric. This form of fraud in rubric is expressed by KV, as an active assistant of assistant corps, as follows:

*"For correction. For example, the corrected sheet is made more"*

*"Correction sheets should be counted as a whole, but in corps, the calculation is the average number of sheets multiplied by the number of students. Even though not all students work on the same number of sheets because student capacities are different."*

The facility for the number of rubrics given to assistants by the university turned out to have the potential for fraud, namely the rubric entrusted system. A potential fraud carried out is to entrust the rubric that is owned to another fellow assistant whose rubric is not yet full 150 rubrics. As expressed by DS, one of the active assistants, as follows:

*"Another potential might be about the number of rubrics. The corps should have a maximum rubric of only 150 per assistant, but there are assistants who have more rubrics because there are a lot of corrections, so they can just leave them with their partners so that they get more than 150 rubrics. Later when the disbursement, the entrusted will just give it to the owner, even though according to SOP, there are only 150 rubrics per assistant."*

The rubric report as a report on the assistant's performance has the potential for fraud because it is recapitulated by the HRD assistant coordinator, as told by one of assistant coordinators as follows:

*"Actually, there is a lot of potential for fraud, especially related to the assistant rubric. The assistant rubric is recapitulated by the assistant coordinator. So, the assistant coordinator can add his own rubric or add his friends' rubrics because this is a matter of money. This is a crucial problem and it has a great potential for fraud."*

## DISCUSSION

Based on the results of interviews with some sources, the Assistant Corps of Faculty X has various potential for fraud. The potential for fraud is even found in operational activities and in financial management. In operational activities, the potential for fraud includes misappropriation of assets and corruption. Meanwhile, in financial management, the potential for fraud includes fraudulent statements.

In operational activities, the potential for fraud occurs in the assistant recruitment process and is carried out by the assistant coordinator. The type of fraud committed is corruption related to conflict of interest / abuse of power. The assistant coordinator is likely to abuse his power in the recruitment process because the process is done subjectively. Corruption is not only committed by an assistant coordinator but also an assistant. The abuse of power is carried out by the existence of imbalances in providing activeness points which will affect the final grades/scores of the assistance class students. This potential for corruption is minimized by the Assistant Corps of Faculty X by adopting a whistleblowing system model with the concept of a complaint form. The next potential fraud in operational activities at the Assistant Corps is misappropriation of assets. Misappropriation of assets is carried out in the form of using office items for personal benefit or other organizations such as the use of office printers, office stationery, and even office drinking water. Misappropriation of assets is carried out because there is opportunity to do so.

Apart from in operational activities, the potential for fraud also occurs in financial management. The type of fraud committed in financial management at Assistant Corps of Faculty X is Fraudulent Statements. This fraud is carried out in the form of counterfeiting the honorarium rubric which includes the clinical rubric, the test-keeping rubric, and the grader rubric. Although these rubrics already have authorization lines, fraudulent

statements are still possible due to the weakness of existing controls, so that the fraud in rubric is even considered a rational thing to do. Fraudulent statements could also potentially be done by assistant coordinators. Even a greater potential risk threatens the organization if fraudulent statements are carried out by the three assistant coordinators who cooperate with each other.

Various motives that underlie the emergence of potential fraud in the Assistant Corps include pressure, rationalization, and the weakness of existing control system allowing various types of fraud to occur. Economic pressure is the common motive for committing fraud. Rationalization refers to the reasonableness of fraud to be carried out openly. In addition, the weakness of existing control system, such as the unavailability of CCTV in the assistant office, is one of the factors that causes someone to commit fraud. The potential for fraud also occurs because the assistant coordinator has the power to commit fraud and he feels that he is free from internal control. These factors can be related to the concept of the fraud pentagon because all elements of the fraud pentagon are included in the factors that influence the potential for the fraud to occur.

Various potential frauds that can occur in the Assistant Corps of Faculty X are minimized by various controls. The control carried out by the Assistant Corps of Faculty X to mitigate risks in general is through the existence of Standard Operating Procedures (SOP). Unannounced inspections carried out by the assistant coordinator are a way to ensure that SOPs have been implemented in the organization so as to minimize the potential for fraud.

Every semester the assistant coordinator is obliged to carry out unannounced inspections in the assistance classes randomly. This is done to minimize assistants who do not carry out their duties properly, such as dismissing classes and only providing answer key to the assistance class students. Another strategy

related to operational activities owned by the Assistant Corps of Faculty X is the existence of whistleblowing system. The whistleblowing system in the Corps Assistant of Faculty X is a complaint form using a *google* form. This complaint form can be used by student assistance if the assistants do not carry out their duties properly. The complaint is not only from student assistance to assistants but also can be used to complain about assistant coordinators.

The link for complaint can be accessed on the social media (*Instagram*) of the Assistant Corps of Faculty X. Apart from the existing complaint form, every mid-semester the assistant coordinator also conducts a middle evaluation to evaluate the assistance class for one semester. This evaluation form also utilizes *agooogle* form, the link distribution mechanism is through the course coordinator and assistant coordinator and can also be accessed through the *Instagram* of Assistant Corps of Faculty X. In addition to conducting evaluation in the middle of the semester, the Assistant Corps of Faculty X also provides a final evaluation form to assess the assistant's performance. for one semester. This middle and final evaluation form does not contain the identity of the student who is filling the form. In addition to the final evaluation form from students, the Assistant Corps of Faculty X also provides peer to peer evaluation forms for fellow class assistants, as well as an assistant evaluation form from lecturers. The three results of this assessment are then processed by the assistant coordinator to become the assistant's grade point average (GPA) as the basis for the extension of the work contract. The GPA of this assistant is one of the points in the assistant coordinator's accountability report to the Deputy Dean of the Faculty X

Another strategy to overcome potential fraud in financial management by the Assistant Corps of Faculty X is by having an authorization flow which is different for each rubric. As in the clinical rubric, the clinical rubric form contains the code/

name of the course, the material, the day/ date, the clinic time, as well as the name and student ID number to avoid a fictitious rubric. Unlike the test-keeping rubric and the grader rubric, the rubric form must be signed by the lecturer who teaches the course as a form of verification.

The anti-fraud strategy in the form of standard operating procedures (SOPs) and the whistleblowing system was not sufficient to mitigate the risk of fraud in operational activities. The same thing also happened to financial management. The existence of a rubric authorization flow and the need for verification of rubrics from lecturers who taught courses was not sufficient to minimize the occurrence of fraud. This happens because sometimes lecturers as verifiers don't really pay attention to the number of sheets corrected by the assistant. These various potential frauds are certainly very threatening to the assistant corps, especially at the potential fraud in rubric at the assistant coordinator level, so that other strategies are needed to be used to mitigate existing potential frauds.

## 5. CONCLUSION

Fraud has the potential to occur in operational activities and in financial management. The type of fraud includes misappropriation of assets, fraudulent statements, and corruption. Misappropriation of assets has the potential to be done in the form of using office assets for personal or other organizational interests. Fraudulent statements have the potential to be carried out in the form of manipulation of the performance report (honorarium rubric), while corruption is carried out in the form of abuse of power. Abuse of power has the potential to be carried out not only by assistants but also by assistant coordinators. The factors for the emergence of potential fraud are in line with the fraud hexagon concept, namely

pressure, opportunity, rationalization, competence, and arrogance. The main factors for the emergence of potential fraud in the Assistant Corps of Faculty X are opportunities and rationalization. Opportunities arise because of the weakness of existing controls and things that are not in accordance with the standards are considered rational by the assistant and even the assistant coordinator. The risk is quite high if this potential fraud is not managed properly, especially at the assistant coordinator level. The results of this study have theoretical implications that a person's motives for committing fraud are not only found in the fraud triangle concept. Arrogance and competence are also a person's motives for committing fraud. Meanwhile, this research also implies practically that the strategies that have been implemented, such as the application of SOPs and the existence of a whistleblowing system in operational activities and authorization flow and verification rubrics in financial management, are not sufficient to mitigate the risk of fraud. Other strategies are needed to maximize the strategies to be implemented so as to mitigate potential fraud that risks detrimental to the assistant corps, faculty, and universities. Furthermore, this potential may also occur in other organizations under the university so that it requires extra control to anticipate this. The limitations of this study include the lack of variety of source persons, or only from students and only within the scope of the Assistant Corps of Faculty X, so that this research is not able to see the actual situation. Future research is expected to increase the variety of resource persons from lecturers who teach the subjects, so that the research can see from the controllers and assistants from various faculties with the aim of being able to see its application in other faculties.

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