

The Role of Supervision: Is it Still Optimal in the Assistant Lecturer Corps?

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ABSTRACT

This research aims to describe the monitoring function of operational activity in the Assistant Lecturer Corps of the Faculty of Economic and Business (FEB), Satya Wacana Christian University (UKSW). The operational activity of the Assistant Lecturer Corps of the Faculty of Economic and Business is divided into two general activities: plotting activity and financial activity. This research uses interviews with Assistant Coordinator, ex Assistant Coordinator, student, and Deputy Dean as interviewees. Furthermore, this research uses Assistant Coordinator Report and Standard Operational Procedure (SOP) as literature review. The result of this paper shows that supervision has already done in plotting and financial activities. Nevertheless, the implementation of supervision as an internal control is not optimum due to the availability of harmful fraud risk. The Assistant Lecturer Corps' SOP policy is irrelevant and not implemented properly. Furthermore, there is no integrated information system for monitoring the activity.

Keyword: Monitoring, Fraud Risk, Student Organizations

1. INTRODUCTION

Corruption is a type of fraud that is detrimental to various parties. Based on the results of a survey conducted by Transparency International involving 40,600 respondents, 32% think that corruption has increased in the last 12 months. Furthermore, the survey results also show that non-profit organizations are considered to be quite corrupt institutions. This is shown in Figure 1 where non-profit organizations occupy the seventh position as institutions that are considered corrupt. The types of corruption committed are

bribery and nepotism for personal gain (Transparency International, 2020). On the other hand, the government has made efforts to prevent corruption, one of which is by building corruption prevention education through learning in higher education. Quoted from one of the news on the college page of Syiah Kuala Namu University, Unsyiah.ac.id (2021), The Chairperson of the Corruption Eradication Commission (Indonesia: *Komisi Pemberantasan Korupsi / KPK*) believes that the involvement of universities can help reduce the number of corruption cases in

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Indonesia by including anti-corruption values in the general compulsory course.

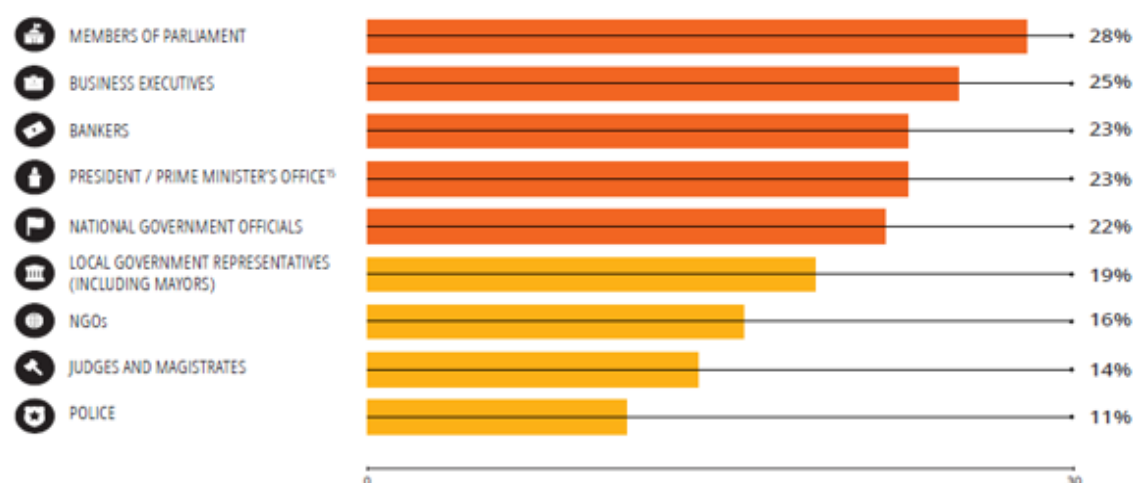
The education sector is increasingly vulnerable to corruption cases along with the increasing number of budgets for the education sector in the structure of the State Revenue and Expenditure Budget (APBN). Based on the State Budget for the 2021 fiscal year, the education sector gets 20% of the total budget, or worth IDR 550 trillion (Kemenkeu, 2021). The high budget for the education sector is in fact directly proportional to the high number of corruption and misuse of education funds. This is evidenced by the findings of Indonesia Corruption Watch (ICW) that from 2006 to 2015 there were 132 cases out of a total of 425 corruption cases in the education sector, in cases of embezzlement of funds, with a state loss of IDR 532 billion (ICW, 2016). In addition, based on the observations of the Ministry of Research and Technology of Higher Education in 2018, research grant funds for university lecturers are very prone to be misused (Deputi Bidang Penguatan Riset dan Pengembangan, 2018). One of the cases of misuse of these funds occurred at Tadulako University, Central Sulawesi, where a former lecturer was sentenced to 6 years in prison because he was found guilty of corruption by cutting research funds for personal gain. (Rahmadi, 2018). Several

cases of fraud mentioned above show that the risk of fraud can actually occur not only in profit-oriented institutions, but also in the scope of higher education institutions which are expected to be one of the mitigators of fraud risk.

Academic fraud is another form of fraud besides corruption in the education sector. According to Cizek dan Wollack (2016), academic fraud is an action taken to gain success by violating applicable regulations or dishonestly. Some examples of cases of academic fraud include cheating on the results of a friend's work and practicing cooperation during exams (Pramudyastuti et al., 2020). In the scope of higher education, the type of academic fraud that is often done by students is plagiarism. The results of the analysis conducted by Sahrani (2020) on plagiarism using the turnitin program show that of a total of 75 sample files, 27 files obtain a plagiarism rate of 30 to 83 percent.

The risk of fraud, including corruption and academic fraud, can be mitigated by supervision. The results of research conducted by Ismail et al., (2018) shows that fraud in the public sector is caused by a lack of supervision from top management, such as relevant ministries and agencies. Supervision can be an important key to ensure whether the effectiveness of an organization's structure is in accordance

Figure 1. **Corruption Perpetrators based on a survey conducted by Transparency International**



Source: Transparency International, 2020

with the regulations and procedures applied (Chapman & Lindner, 2016). In addition, when the organization enters the development process and allows for various complex problems to arise, supervision will play a role in mitigating the occurrence of fraud (Aresteria, 2018). Although it cannot be denied that the role of supervision as a fraud mitigation medium is sometimes less effective than the role of internal audit, supervision also has a role in identifying fraud that occurs (ACFE, 2020). Based on data from ACFE Indonesia in 2019, 55.6% of respondents state that losses due to fraud with a nominal value of IDR 10,000,000.00 can be found through supervision media, followed by a nominal value of IDR 100-500 (22.2%), and a nominal value of IDR 10 -100. Supervision through IT can also detect cases of fraud even though only 0.4% of the total respondents.

Based on the description above, this study intends to describe the role of supervision in the operational activities of the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University, which are viewed from the perspective of plotting activities and financial management. The reason for selecting objects in this organization is that structurally this organization is directly under the direction of the Deputy Dean. This is different from other student organizations which are responsible to the Student Affairs Coordinator. In addition, the existence of the Assistant Lecturer Corps is also rarely found in other faculties and universities. Each member of the Assistant Lecturer Corps will coordinate directly with lecturers who should also be able to carry out a supervisory role for the possibility of fraud. Moreover, the Assistant Lecturer Corps has the authority to manage the honorarium and task scheduling of its own members.

This research is expected to be useful for the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University, as a

means of improvement and evaluation of the supervisory role carried out in its operational activities. This research is also expected to help the Faculty of Economics and Business, especially the stakeholders of the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University, to strengthen supervision on plotting activities and financial activities. For academics, this research is expected to provide views regarding small educational institutions regarding the risk of fraud and risk mitigation through optimal supervision.

2. LITERATURE REVIEW AND HYPOTHESIS

Stakeholder Theory

Stakeholder theory initiated by Freeman (1984) explains the need for organizations to build relationship with stakeholders consisting of groups or individuals who can influence organizational decision making. In the company concept, managers must be able to satisfy not only the owners or shareholders, but also other stakeholders such as consumers and suppliers. Effective relationships with external stakeholders will add competitive advantage and make the company not only focus on internal interactions, but also have a system orientation. In addition to companies, according to Hickman dan Akdere (2017) demonstrating that current quality efforts are failing in higher education (HE, stakeholder theory can also be applied in non-profit organizations, especially in higher education. Activities in higher education are quite dynamic, for example interactions between staff and stakeholders from outside the organization such as students, educational institutions and the government (Radinger & Pflitsch, 2017).

In this case, the stakeholders related to the object of this research are the Deputy Dean as the person in charge of the organizational structure and the Coordinator of Assistants as the organization's management. In addition, there are stakeholders from the external side of the organization, such as

students and lecturers who teach courses. Supervision is very important in the context of the operational activities of the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University, in plotting activities and financial management to provide accountability to stakeholders. The goal is to create a harmonious relationship between stakeholders and support strategic decision-making within the organization.

Supervision as a Component of COSO Internal Control

Internal control is a series of processes designed, implemented and maintained by all parties in the organization to provide confidence that the organization's goals can be achieved through financial reporting reliability, operational effectiveness and efficiency, and applicable laws and regulations compliance (International Auditing and Assurance Standards Board, 2013). Internal control works by mitigating the emergence of risks that can hinder the achievement of organizational goals. When the components of internal control function effectively, the objectives of internal control can be achieved. There are five main components in the framework of internal control (COSO, 2013): (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities.

Each component has its own function including supervision which also has an important role. According to COSO (2013), if supervision is implemented properly, the organization will be able to identify internal control problems on time. In addition, decision making to deal with problems can be done using accurate and reliable information and is able to provide confidence in the effectiveness of internal control within the organization. This is in line with the statement submitted by Nusantara and Maksum (2021) that the results of reporting monitoring activities should be able to provide conclusions regarding the current conditions and

recommendations for improvement to management.

Supervision is a series of processes for assessing the quality of the performance of a system from time to time. In practice, supervision can be carried out using two types of monitoring (Pickett, 2010). The first type of monitoring is carried out during an ongoing period, where supervision is carried out on all routine activities done by the organization. The second type is a separate evaluation, where supervision will be carried out based on a risk assessment and the results of monitoring in the current period. This study will analyze the supervision in the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University, which has so far carried out a combination of two types of monitoring for its active assistants.

Fraud Risk

The potential for fraud risk can occur in all scopes of the organization, including plotting activities and financial management of the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University. Risk is defined by Eugene (1998) as the possibility of the occurrence of undesirable events that can give rise to uncertainty. Meanwhile, according to Marzuki *et al.*, (2020), risk is the possibility that an undesirable event will occur. The existence of risk makes the organization carry out risk management, one of which is through proactive and periodic monitoring of risks related to organizational goals. The supervisory role in fraud risk management can provide an assessment of the extent of the impact of fraud risk that may occur (Sudarmanto, 2020).

The Institute of Internal Auditors (2019) defines fraud as illegal acts committed by an individual or a group. These illegal acts are carried out in the form of fraud, embezzlement of information in reports or abuse of trust with the aim of obtaining profits in the form of assets or avoiding adverse payments. In addition, fraud

is also understood as a fraudulent act that is carried out intentionally to gain advantage from other people unfairly (Arens et al., 2014). The motives that drive someone to commit fraud had been investigated by Donald R. Cressey who then proposed the fraud triangle theory consisting of three components: (Fransiska & Utami, 2019). The first component of the fraud triangle theory is pressure. Pressure can arise from within a person who is influenced by his environmental conditions. The second component is rationalization. Rationalization is the emergence of thoughts to justify fraud that has been done by assuming that other people are also doing the same thing. The third component of the fraud triangle is opportunity. ACFE (2018) reveals that the opportunity to commit fraud is greater when internal control as a medium to exercise control is not carried out properly by the organization.

3. METHODS

Type of Research and Data Collection Technique

This study was conducted at the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University. This study used a qualitative descriptive method with the aim of describing the form of supervision in the operational activities of the Assistant Corps as a means of mitigating the risk of fraud. Data was collected through interviews and documentation. Interviews were conducted using a semi-structured method through questions that had been prepared and developed to explore the results of the research data in depth. The interviewees for this research are Assistant Coordinator, Former Assistant Coordinator, Students, Lecturers, and Deputy Dean. Documentation was carried out by analyzing the Assistant Corps accountability report made at the end of each semester to the Deputy Dean and reviewing the implementation of Standard Operating Procedures (SOP).

Data Analysis Technique

This study uses data analysis techniques that are carried out through several stages including data reduction, source triangulation, data presentation, and drawing conclusions. When the results of interviews and analysis of the documentation review have been obtained, the first stage of research will begin with data reduction. Various data that are not in accordance with the research problem will be separated because they will not be used in the study. The second stage is to test the validity of the data through triangulation of sources. The second stage is carried out through the process of comparing the results of interviews between different sources so that the reliability of the data collected can be known. Next, the appropriate and valid data is processed in the third stage, data presentation. The data is presented descriptively in the form of an analysis description which is then processed into relevant information. The last stage is drawing conclusions from research results regarding the analysis of the role of supervision to be able to mitigate the risk of fraud in the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University.

4. RESULTS AND DISCUSSION

Description of Research Objects

Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University is an organization that houses students who have met the applicable requirements and conditions and are appointed by the faculty to assist lecturers in lecture activities. The selection of members of the Assistant Corps is carried out through a series of open recruitment. The first stage is file selection, where each prospective assistant will collect various required documents. After being declared passed, the next stage is an interview with the assistant coordinator and the lecturer in charge of the course. Furthermore, the selected assistant lecturer will be

categorized into four. The first is a class-opening assistant whose job is to hold learning sessions with students outside of the lecturer's class hours. The second is a laboratory assistant who is tasked with accompanying students and assisting lecturers in laboratory courses. The third is the assistant of lecturer who is in charge of accompanying the lecturer when the class is held. The fourth is clinical assistant who is in charge of holding additional material sessions for students outside of the lecturer's class hours and class-opening assistant's hours.

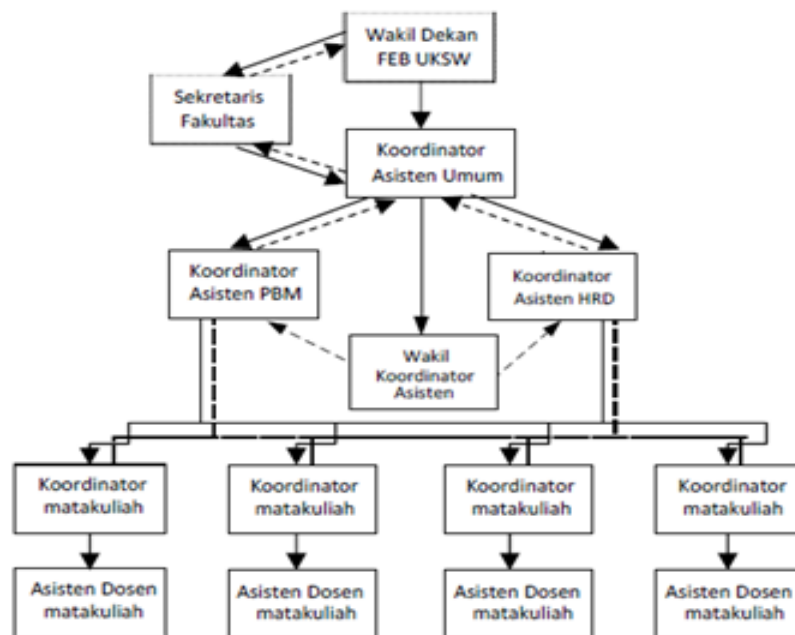
Figure 2 shows the Organizational Structure of the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University. Overall, the Assistant Corps is under the direct supervision of the Deputy Dean. In addition, at the beginning of each semester, an assistant coordinator will be selected consisting of the General Assistant Coordinator, the Teaching and Learning Process Assistant Coordinator, and the Human Resource Development (HRD) Assistant Coordinator.

Supervision in Plotting Activities

Plotting activity in the Assistant Lecturer Corps is an activity of placing active lecturer assistants on the lecturer's schedule in each course that is opened in the new semester. The management of plotting activities is the responsibility of the Assistant Coordinator for the Teaching and Learning Process. The basis for determining the decision for plotting is: 1) the course grades of the assistant, 2) teaching experience in the previous semester, and 3) the recommendation of the teaching lecturer to choose a particular assistant.

The risks of this plotting activity are subjectivity in the placement of assistants. The risk of personal subjectivity is shown by the ability of the Assistant Coordinator for the Teaching and Learning Process, where there is the potential to place assistants who have a close relationship with him in courses that have a low level of difficulty and have a large number of Semester Credit Units (SKS), so that the amount of honorarium they will obtain will be high. This was stated by HA, a former Assistant Coordinator for the Teaching and Learning Process:

Figure 2. **Organizational Structure of the Assistant Lecturer Corps of the Economics and Business Faculty, Satya Wacana Christian University**



Source : Korps Asisten, 2019

"Sometimes, because the assistants are my friends, I put them first in the courses they want. Besides that, I also often place them in two courses at the same time so that there are many recognized Semester Credit Units".

Fraud can be detrimental to other assistants. Giving special priority on the basis of such close relationships makes the selection and placement of assistants unfair. Furthermore, assistants who have better grade competence are not placed in the appropriate courses. In addition, task scheduling that can still be influenced by collusive practices can also affect the value of organizational integrity and reduce the trust of stakeholders. Risks related to subjectivity are demonstrated through the selection of a Course Coordinator who coordinates assistants in the same course. Assistants appointed as Course Coordinators are assistants who will indirectly be regenerated to become Assistant Coordinator candidates in the coming semester. This was confirmed by ZN, former General Assistant Coordinator, as follows:

"There are no certain conditions in the selection of the Course Coordinator by the Assistant Coordinator, so this leads to a subjective assessment. Any assistant who has the ability to become an assistant coordinator candidate and doesn't seem to have a lot of work to do will be appointed to be the course coordinator"

Control over plotting results is carried out through checking the Assistant Appointment Letter. The processing of this Assistant Appointment Letter involves many parties, so that there is gradual supervision at each stage. The first party to collect data from all active assistants is the Assistant Coordinator in charge of HRD section. Control over the suitability of the recognition of active assistant credits is carried out by reviewing the number of paid credits in the curriculum book and matching it with the database of Assistant Appointment Letter in the previous semester. The plotting results

of active assistants will be shared with all assistants. If there are objections to the results, they can contact the Assistant Coordinator via personal chat as a form of complaint line. Next, the draft of the Assistant Appointment Letter will be submitted to the Deputy Dean of the Economics and Business Faculty, Satya Wacana Christian University. Control over the distribution of active assistant credits is carried out by the Deputy Dean by checking the total credits recognized by each assistant. In addition, under supervision based on the draft of Assistant Appointment Letter, the Deputy Dean will also confirm based on the determination of plotting assistants who are placed on several course schedules at once. This can also be a preventive measure to prevent the Assistant Coordinator of the Teaching and Learning Process from committing fraud in plotting assistants on the basis of personal close relationships. Considerations related to schedule distribution such as course grades, lecturer recommendations, and teaching experience must be able to be shown through document recap evidence. The control by the Deputy Dean was confirmed by AU as the Deputy Dean who had ever served the position.

"If there is an assistant with a very large credit score, it is definitely worth asking. Therefore, I will definitely confirm with the Assistant Coordinator on duty on what basis the assistant is placed in many courses at once. When the condition is not urgent and can still be allocated to other assistants, I will give suggestions for improvement so that it doesn't happen again in the next semester"

Supervision in Financial Management Activities

The Assistant Lecturer Corps is given the authority to manage the finances of its own organization. In addition to the main honorarium from the disbursement of credits for the courses taught, there are also rubrics that are collected by assistants during the current semester. One rubric is equivalent to IDR 10,000 and each

active assistant gets 150 rubrics as the maximum quota that can be disbursed as honorarium. There are two types of rubrics that are most recognized by assistants. The first is the clinical rubric that the assistant can get when holding additional classes for students. Every one hour class with a minimum of three students, the assistant is entitled to one rubric sheet. The second is grader rubric that the assistant can get when assisting lecturers make corrections to assignments and tests. When the assistant makes corrections of eight soft-file pages, the assistant can get one rubric sheet. At the end of each semester, the Assistant Coordinator of HRD Section will recap the rubric of all assistants. Furthermore, the recap will be approved by the General Assistant Coordinator and then submitted to the Deputy Dean as a form of validation of the disbursement of honorariums to the Accounting and Finance Bureau at the university level.

Financial management activities in the Assistant Lecturer Corps may pose a risk to manipulate rubric recognition. Opportunities to falsify can arise because all the rubrics are filled in by the assistant directly, so that supervision is only carried out on the results of the assistant's input. In filling out the clinical rubric, the assistant will be asked to fill in student data. This

can raise the risk of cheating by falsifying the number of students, because the more students attending the clinic, the more rubrics the assistant will get. The absence of a supervisory role from students was also confirmed by RN, one of the students who had attended the clinic:

"When the clinic was finished we were asked to provide a list of names and student identification numbers, but we never knew whether the assistants also filled in according to the list we submitted."

In correction activities, there is a risk of adding correction sheets. The assistant counts the blank sheets, even though he doesn't do any correction activities on the sheet. The reason is that the assistant counts the number of pages based on the description of the supporting application. For example, in the PDF application, the number of pages in the document is listed, including the blank pages. Another reason is that the assistant will equalize the number of correction sheets for all students in one class to simplify the calculation of the rubric. This is practiced by one of the assistants, AR, with the following statement:

"Sometimes there are too many corrections to pile up so that we equalize the number of sheets even though we know that there

Figure 3. Recap of Grader Rubric and Clinical Rubric

NO.	NAMA	NIM	KODE ASISTEN	Bank	Denda	Rubrik Kotor	Rubrik Maximal	Prioritas	MAX	TITIP	Sisa	Jumlah titipan	Diriku dititipi oleh	Jumlah max yang bisa	Diriku titip ke	Rubrik Akhir
18	C H	212	15	BRI	11	79	79	1	79	0	71	71	A (10) A (4) A (10) f (10) A (2) R (10) R (25) K (20) L (5) B (15)	0	-	150
19	C A N	232	26	CIMB	0	62	62		62	0	88	88		0	-	150
20	C	232	39	BCA	4	150	150	3	150	0	0	0		0	-	150
21	C	212	34	BRI	4	122	122		122	0	28	28		0	-	150
22	C	212	71	BRI	11	561	250	1	150	100	0	0		100	FI (48) L.P (8)	150
23	D S	232	53	BRI	0	146	146		146	0	4	4		0	-	150
24	D A	232	10	Bank Jateng	0	149	149		149	0	1	0		0	-	149

Source : Korps Asisten, 2021

are some students who have collected fewer sheets. In addition, the application also helps us to see the number of pages quickly without counting one by one.

Another risk of financial management activities is the existence of a rubric entrustment mechanism by assistants who have rubrics above the maximum limit. The purpose of this recognized rubric quota limitation is to be able to control the budget spent on the Assistant Corps, or so that it is not too high. The practice of entrusting rubrics to assistants whose rubric quota has not fulfilled 150 sheets leads to corruption, even though on a small scale. The findings on the occurrence of this risk are shown through the rubric recap document in Figure 3.

Control, as an effort to prevent the occurrence of rubric manipulation fraud, has been carried out in the form of supervision. Each assistant who conducts additional classes is required to collect clinical evidence in the form of screenshots on the class opening platform. On the other hand, the control for the recognition of the grader rubric is carried out through collecting proof of confirmation of the approval of the grader rubric to the lecturer of the subject concerned and collecting the confirmation to the Assistant Coordinator of the HRD Section for compliance review. This was confirmed by NR, former Assistant Coordinator of HRD Section, as follows:

"All assistants need to provide screenshots of clinical evidence together with students as well as confirmation screenshots to the lecturer concerned as evidence for the recap of the rubric."

Meanwhile, regarding the risk of the rubric entrustment mechanism, the Assistant Corps has not implemented controls to mitigate the risk because this fraud involves all members of the organization and is considered a normal thing to do.

Discussion

The supervision carried out in plotting

activities at the Assistant Lecturer Corps of the Faculty of Economics and Business is still not able to mitigate the risks that occur. Reporting media that can be a means of monitoring the plotting process have not been able to play an effective role. If the complaint forum is opened by the Assistant Coordinator only through personal chat, the identity of the complainant cannot be disguised. This tends to reduce the assistant's intention to object to the plotting results, especially when they want to report evidence of personal subjectivity in course requests with the Assistant Coordinator for the Teaching and Learning Process.

The existence of a risk of subjectivity to this assistant plotting indicates an abuse of authority by the Assistant Coordinator for the Teaching and Learning Process. Participation of supervision from other parties is needed to be able to mitigate these risks. The Assistant Coordinator for the Teaching and Learning Process will feel free to take advantage of this opportunity to commit fraud if no other party is involved in the plotting. Integrity is one of the keys to ensuring that implementing parties carry out their duties independently in accordance with applicable regulations. In addition, the rationalization that the Assistant Coordinator in the previous semester had also committed the same fraud needs to be rectified. Control by the Deputy Dean which was only conveyed through advice to the Assistant Coordinator who was active that semester and there was no follow-up to the suggestion made the problem continue to revolve around the same weakness. Plotting should be done using an information system to facilitate information disclosure, starting from the lecturer recommendation stage, assistant performance track record, to the assistant's opportunity in choosing the courses of interest.

The control system applied to financial management activities is still relatively simple. Weaknesses in supervision are shown through the actions of the General

Assistant Coordinator who approves the rubric's recap without conducting a re-examination. This is done with the assumption that the task of recapitulating the rubric is entirely the responsibility of the Assistant Coordinator of the HRD Section. Moreover, controlling the risk of falsification of clinical rubrics through the collection of screenshot evidence of the class procurement platform is only used as a means of formality. The HRD Assistant Coordinator only conducted random sampling to confirm the suitability of the evidence.

The parties serving as supervisors have not been able to create control over risks in financial management activities. Control by involving the lecturer does not have a significant effect because there is a tendency where the lecturer does not check the number of correction sheets handled by the assistant. Many teachers assume that the assistant has helped a lot and there is a personal closeness factor to believe that the assistant in question will not commit fraud. Moreover, fellow assistants who can actually be involved in supervision in the form of peer review are actually being misused as partners to commit fraud. In addition, the Assistant Corps has not used an integrated information system between the operational process of plotting and financial management. The existence of an information system can be a medium to carry out continuous supervision in the plotting process, financial management, and assistant performance during the semester.

As the only written policy that the Assistant Lecturer Corps has, the SOP does not yet have the relevant rules. During this pandemic, there have been many adjustments in the Assistant Corps, for example the policy regarding online class procurement. In practice, it has changed but the provisions in the SOP have not been updated. When environmental conditions change, written policies should also be updated regularly, otherwise it could increase the risk of fraud in the Assistant Corps by taking advantage of loopholes

in policies that have not been updated. Furthermore, operational audits have never been held in the Assistant Corps so that the supervision of the internal control to mitigate risks has not been able to be examined within the internal scope of the organization. Various weaknesses in risk control in the Assistant Lecturer Corps of the Faculty of Economics and Business require a more intense monitoring strategy that can be implemented simultaneously by all members of the organization. Continuous monitoring is needed to mitigate the impact of the risk.

5. CONCLUSION

The results of this study indicate that supervision has been carried out in plotting activities and financial management, but the implementation is still not optimal. There are still many opportunities for fraud which, if it occurs, will be very detrimental to stakeholders. The factor that causes weak supervision is that those who act as supervisors turn out to be perpetrators who have the potential to commit fraud. Various control efforts through multilevel checks are not carried out by the supervisor in detail. Checks are carried out as a formality only. In addition, the written policies contained in the Standard Operating Procedures of the Assistant Lecturer Corps are not sufficient to mitigate the risk of weak supervision. This is evidenced by the absence of regular SOP updates to ensure that written policies remain relevant in the face of change. Moreover, the Assistant Lecturer Corps' SOP has not been implemented optimally by all members of the organization. An integrated information system between financial management activities and plotting activities has not been implemented so that supervision by various stakeholders is limited. As a result, the risk of fraud cannot be mitigated through existing controls.

Researchers had limited access to meet interviewees directly due to the pandemic conditions so that information collection could not be optimal. In addition, document

review, particularly related to financial management, was still limited. The documents available were only archives for the last two years. It is recommended that the Assistant Lecturer Corps of the Faculty of Economics and Business, Satya Wacana Christian University set more specific written policies to mitigate the risk of fraud. The supervisory function of each stakeholder involved, such as the deputy dean, course lecturers, colleagues, and students, needs to be clarified. For further research, this study is expected to have implications for the need for policies related to supervision to mitigate the risk of fraud. In addition, further research can use a quantitative approach to test student perceptions of the performance of the Lecturer Assistant Corps of the Faculty of Economics and Business. This is intended to be able to find out more about the factors that support organizational development in order to create good governance for all stakeholders.

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