

AUTHOR INDEX
[VOLUME 6 2021]

A		M	
Ade Wirman Syafei	223	Malinda Yusti	159
Agung Hermawan	82	Maolana Amin Iskandar	118
Agustinus Nicholas L. Tobing	285	Miranda Dewina Hutapea	52
Ahmad Kosasih	171	Monica Gracia Irjanto	96
Aidel Basri	277	Muhammad Anshori	149
Albertus Febri Christyawan	65	Muhammad Faisal	182
Aprina N S Hapsari	52, 65	Muhammad Zamzami	1
Ardian Dirgantara	301	Mustika P Kusumawati	199
Ari Nur Rahman	199	N	
Aris Widodo	118	Nadya Intan Mustika	213
Asri Noer Rahmi	223	Nethania Vanida	96
Auliffi Ermian Challen	182	Nurlita Novianti	321
Aulia Nurazizah	1	Novendi Arkham Muhtadi	43
B		Novita	82
Bagus Nenda	213	Nurisa Anzani	1
D		P	
Deni Darmawati	235	Panzi Aulia Rahman	199
Dona Ramadhan	159, 213	R	
E		RR. Dwi Setyani Hanindita	135
Eka Riyani Setiawan	43	Reni Windari	118
Eko Gumaya Sari	249	Risca Hanesty Maharani	109
F		Ryan Aviantara	26
Febriana Kusuma Ristanti	118	S	
H		Silvia Siska Pratiwi	223
Hidayah Fazrin Milenia	223	T	
I		Teguh Wibowo	285
Iqbal Muhammad Syahid	109	Triyadi	159
Irfan Ridwan Maksum	12	W	
J		Widya Khoerunnisa	249
Jiwa Muhamad Satria Nusantara	12	Wishnu Agung Baroto	265
Jocelyn Aprilia	96	Y	

L		Yohanes Daniel Luke Soewito	135
Leonardi Ryan Andika	96		
Lely Dahlia	1		
Linda Juliaeha	135		
K			
Kurnia Laras Asih	235		

ARTICLE INDEX
[VOLUME 6 2021]

Kaizen Costing and Quality Academic Administration Services Case Study: Bureau of Academic Administration in Trilogy University 2019 - Nurisa Anzani, Muhammad Zamzami, Aulia Nurazizah, Lely Dahlia.....	1-11
Preventing Local Government Fraud Through Supervision of Local Development Planning (Case Study on Supervision by X Province to Y Regency) - Jiwa Muhamad Satria Nusantara, Irfan Ridwan Maksum	12-25
The Association Between Fraud Hexagon and Government's Fraudulent Financial Report - Ryan Aviantara.....	26-42
The Role of Institutional Ownership in Moderating the Determinants of Earnings Management (A Study on Manufacturing Companies in Indonesia) – Novendi Arkham Muhtadi, Eka Riyani Setiawan.....	43-51
Uncover Potential Fraud and its Mitigation Efforts in the Assistant Corps - Miranda Dewina Hutapea, Aprina Nugrahesthy Sulistya Hapsari	52-64
Supervision of Student Organization Funds: An Academic Reality - Albertus Febri Christyawan, Aprina Nugrahesthy Sulistya Hapsari	65-81
The Effect of Governance, Risk Management, and Compliance on Efforts to Minimize Potential Fraud Based on the Fraud Pentagon Concept - Agung Hermawan, Novita.....	82-95
Relevance of Good Corporate Governance Towards the Principle of Business Judgement Rule for State-owned Enterprises' Corruption Cases: A Legal Perspective - Leonardi Ryan Andika, Nethania Vanida, Jocelyn Aprilia, Monica Gracia Irjanto.....	96-108
Guarding Village Funds as an Implementation of Anti-fraud Program to Prevent Corruption of Village Funds - Risca Hanesty Maharani, Iqbal Muhammad Syahid	109-117
Investigating Gender Preferences on the Choice of Motives and Modes of Corruption in Ministry X A Multinomial Logistic Regression Approach - Febriana Kusuma Ristanti, Reni Windari, Aris Widodo, Maolana Amin Iskandar	118-134
Strengthening Anti-Bribery Governance through Integration of GCG with SNI ISO 37001: 2016 ABMS – RR. Dwi Setyani Hanindita, Linda Julaeha, Yohanes Daniel Luke Soewito.....	135-148
Analysis of Regulatory Law Regarding Governance and Internal Control Systems in Public Service Agency in Relation to the Implementation of a Fraud Control System - Muhammad Anshori.....	149-158

Analysis of the Root Causes of Fraud Using Risk Causal and Fraud Diamond Matrix: A Case Study on Retail Financing Company - Malinda Yusti, Triyadi, Dona Ramadhan	159-170
Characteristics Affecting Anti-corruption Behavior in Indonesia - Ahmad Kosasih	171-181
Enterprise Risk Management and Firm Value: The Role of Board Monitoring - Muhammad Faisal, Auliffi Ermian Challen	182-196
Implementation of Regulatory and Supervisory Policy Authority in the Establishment of Internal SOP Against Credit Fraud in Indonesian Banking - Mustika Prabaningrum Kusumawati, Ari Nur Rahman, Panzi Aulia Rahman	199-212
Machine Learning Algorithms in Fraud Detection: Case Study on Retail Consumer Financing Company - Nadya Intan Mustika, Bagus Nenda, Dona Ramadhan	213-221
Analysis of the Effect of Sharia Compliance and Islamic Corporate Governance on Fraud in Islamic Banks in Indonesia 2017-2019 - Hidayah Fazrin Milenia, Silvia Siska Pratiwi, Ade Wirman Syafei, Asri Noer Rahmi	223-233
The Role of Independent Commisioners in Moderating the Effect of Profitability, Company Size and Company Risk on Tax Avoidance - Kurnia Laras Asih, Deni Darmawati	235-248
Analysis of Policy, Supervision and Control Functions Through the Level of Efficiency, Effectiveness and Activity of the Village Budget (Case Study in Dawuan Tengah Village, Karawang for the Period 2017-2019) - Eko Gumaya Sari, Widya Khoerunnisa	249-263
Email Analysis in Fraud Investigation: Digital Forensic and Network Analysis Approach - Wishnu Agung Baroto	265-275
Supreme Audit Institution of Indonesia: Interference in it's Independence - Aidel Basri	277-284
The Implementation of Fraud Risk Assessment and Anti-Fraud Strategy in Government Institution XYZ - Teguh Wibowo, Agustinus Nicholas L. Tobing	285-299
Exploring the 'Free-Corruption Zone' Award using the Theory of Change among the Indonesian National Police: A Case Study of Gowa Resort Police - Ardian Dirgantara	301-319
Integrity, Religiosity, Gender: Factors Preventing on Academic Fraud - Nurlita Novianti	321-331

TEMPLATE

Type the Title of Your Manuscript

[The title no more than 20 words]

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ABSTRACT

The abstract should stand alone, means that no citation in abstract. The abstract should concisely inform the reader of the manuscript's purpose, its methods, its findings, and its value. The abstract should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript's contribution. The manuscript's title, but neither the author's name nor other identification designations, should appear on the abstract page. An abstract consist of no more than 160 words.

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INTRODUCTION

What is the purpose of the study? Why are you conducting the study? The main section of an article should start with an introductory section which provides more details about the paper's purposes, motivation, research methods and findings. The introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript's contribution.

LITERATURE REVIEW AND HYPOTHESIS

The literature review represents the theoretical core of an article. In this section, we will discuss the purpose of a literature review. We will also consider how one should go about to find appropriate literature on which to base a literature review and how this information should be managed. Finally, we will answer four questions that first-time researchers often battle with when compiling a literature review.

These questions are: which aspects should I include in a literature review?; how should I go about to synthesise information in a literature review?; how should I structure a literature review? what writing style should I use when compiling a literature review?

The purpose of a literature review is to "look again" (re + view) at what other researchers have done regarding a specific topic (Leedy & Ormrod 2005:70). A literature review is a means to and end, namely to provide background to and serve as motivation for the objectives and hypotheses that guide your own research (Perry et al. 2003:660)

A good literature review does not merely summarise relevant previous research. In the literature review, the researcher critically evaluates, re-organises and synthesises the work of others (Leedy & Ormrod, 2005:84). In a

sense, compiling a literature review is like making a smoothie or fruit shake: The end product is a condensed mix that differs totally in appearance from the individual ingredients used as inputs. The key to a successful literature review lies in your ability to “digest” information from different sources, critically evaluate it and present your conclusions in a concise, logical and reader-friendly” manner.

First-time researchers often naively believe everything they read or are scared to criticise the work of others. However, academic research is all about critical enquiry! It is, therefore, extremely important that you critically evaluate the material that you read. Do you agree with the arguments and conclusions of other researchers? If you disagree, why? Can you identify contradictory arguments or findings? How could one explain these contradictions? Do the findings of previous studies apply in all contexts or are the findings context-specific? What are the criticisms against the conceptual models or measurement approaches discussed in the literature? Which limitations should be considered when interpreting the results of previous research?

You have to carefully read the most recent available literature with a view to identify specific gaps, inconsistencies and/or controversies that may form the basis of your own research. Always show that you have considered an issue from a number of angles and that you are aware of the arguments for and against a specific point of view. Many researchers in services marketing, for example, use the SERVQUAL measurement scale without considering existing criticisms against it.

To compile a proper literature review, one has to overcome three specific challenges, namely: finding appropriate literature on a specific topic; managing the information; and presenting a logical, synthesised and reader-friendly review of the current knowledge relating to a specific topic. Consider the following search strategies: Blackwell Synergy; Proquest Data Basis;

EBSCOhost (Business Source Pirmier and Business Source Pirmier); Emerald; Taylor and Francis; Infotrac; Wiley Iterscience; and others open access journal using Google Scholar. To view information about the "literature review" more fully, please visit the link http://www.btsau.kiev.ua/sites/default/files/scopus/%D0%A1%D1%83%D0%BF%D0%B5%D1%80%20-%20writing_an_academic_journal_article.pdf.

METHODS

Methods section describes the steps followed in the execution of the study and also provides a brief justification for the research methods used (Perry et al., 2003:661). It should contain enough detail to enable the reader to evaluate the appropriateness of your methods and the reliability and validity of your findings. Furthermore, the information should enable experienced researchers to replicate your study (American Psychological Association, 2001:17).

The methodology section typically has the following sub-sections:

- Sampling (description of target population, research context and units of analysis; sampling; and respondent profile)
- Data collection
- Measures (Alternatively: Measurement)

RESULTS

The results section summarizes the data collected for study in the form of descriptive statistics and also reports the results of relevant inferential stastically analysis (e.g., hypothesis tests) conducted on the data. You need to report the results in sufficient detail so that the reader can see which stasticall analyses were conducted and why, and to justify your conclusions. Mention all relevant results, including those that are at odds with the stated hypotheses (American Psycho;ogy Association 2001: 20).

There is no fixed recipe for presenting the findings of a study. We will, therefore, first consider general guidelines and then turn our attention to options for reporting descriptive statistics and the results of hypothesis test.

Reporting Research Results

You should present your findings as concisely as possible and still provide enough detail to properly justify your conclusions, as well as enable the reader to understand exactly what you did in terms of data analysis and why.

You may assume that the reader has a working knowledge of basic statistics (i.e., typically the contents covered in a 1st statistics course). It is, therefore, not necessary to discuss basic statistical procedures in detail. You may, however, have to explain advanced multivariate statistical methods (e.g., repeated measures ANOVA, two- or -way ANOVA, multiple regression analysis and factor analysis) in non-technical terms. Figures and Tables (detached from main of manuscript) often allow one to present findings in a clear and concise manner.

Example:

Insert Table 1 Here

Insert Figure 1 Here

DISCUSSION

In many ways, is the most important section in an article (Feldman, 2004:4). Because it is the last thing a reader sees, it can have a major impact on the reader's perceptions of the article and of the research conducted (Summers 2001:411).

Different authors take different approaches when writing the discussion section. According to Feldman (2004:5), Perry et al. 2003: 658), and Summers 2001: 411-412), the discussion section should:

- Restate the study's main purpose
- Reaffirm the importance of the study by restating its main contributions
- Summarize the results in relation to each stated research objective or hypothesis without introducing new material
- Relate the findings back to the literature and to the results reported by other researchers
- Provide possible explanations for unexpected or non-significant findings
- Discuss the managerial implications of the study
- Highlight the main limitations of the study that could influence its internal and external validity
- Discuss insightful (i.e., non-obvious) directions or opportunities for future research on the topic

The discussion section should not merely restate the findings reported in the result section or report additional findings that have not been discussed earlier in the article. The focus should rather be on highlighting the broader implications of the study's findings and relating these back to previous research. Make sure that the conclusions you reach follow logically from and are substantiated by the evidence presented in your study (Varadarajan 1996: 5).

CONCLUSION

In this section, authors present brief conclusions from the results of research with suggestions for advanced researchers or general readers. A conclusion may review the main points of the paper, do not replicate the abstract as the conclusion.

Not only do author write down the major flaws and limitations of the study, which can reduce the validity of the writing, thus raising questions from the readers (whether, or in what way), the limits in his studies may have affected the results and conclusions. Limitations require critical judgment and interpretation of their impact. The author should provide the answer to the question: is this a problem with error, method, validity, and or otherwise?

Writing an academic article is a challenging, but very fulfilling, endeavor. Hopefully the guidelines presented here will enable you to write your first academic article with relative ease. Students, however, often underestimate the time required to produce a “poished” first effort. You cannot write a proper research article in a weekend or even in aweek. It is, therefore, extremely important to allow yourself enough time –at least three to four weeks –to work on the successive draft.

REFERENCES

Each manuscript must include a reference list containing only the quoted work and using the [Mendeley](#), [EndNote](#), Or [Zotero](#) tool. Each entry should contain all the data needed for unambiguous identification. With the author-date system, use the following format recommended by Harvard-Anglia.

The basics of a Reference List entry for a journal article:

- - Single author. The surname is followed by first initials.
- More than 1 authors, first author [the surname is followed by first initials], second author and so on [initial for first name is followed the surname]
- Year of publication of the article.
- Article title (dot).
- Journal title (in italics).
- Number of journal volume.
- Issue number of journal (in parentheses).
- Page range of article.

Example:

Tarjo and Herawati, N. (2015). Application of Beneish M-Score Models and Data Mining to Detect Financial Fraud. *Procedia – Social and Behavioral Sciences* 211 : 924-930.

Rezaee, Hogan, E.Chris, Zabihollah, Richard A. Riley, Jr., And Uma K. Velury. (2008). Financial Statement Fraud: Insights From The Academic Literature. *Journal Of Auditing* 27 (2): 231-252.

Summers, J. O. (2001). Guideline for conducting research and publishing in marketing: From conceptualization through the review process. *Journal of the Academy of Marketing Science* 29 (4): 405-415.

Feldman, D. C. (2004). The devil is in the details: Converting good research into publishable articles. *Journal of Management* 30 (1): 1-6.

TABLES AND FIGURES

Table 1. Title.....

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Abcde3	0.zzz	0.zzz1	0.zzz2
Abcde4	0.aaaa	0.aaaa1	0.aaaa2

Figure 1. Title.....

