ARTICLE INDEX
[VOLUME 8 2023]

Analysis of Tone at the Top Principle's Implementation in Fraud Prevention on Public University in Kupang City - Bolty Evelyn Rilen Ballo, Minarni Anaci Dethan, Yohana Febiani Angi, Sarinah Joyce Margaret Rafael ……..*1-9*

Testing the Public Officials' Integrity in the Moonlighting of State-Owned Company Commissioner - *Shalahuddin Haikal* ……*11-30*

Preliminary Study on Corruption Case in the Indonesian Banking Sector: Overview of the Fraudster, Loss, and Fraud Modes - *Windhu Wibisono* ……..*31-37*

I'M GONE (Integrity Minimal, Greed, Opportunity, Need, Exposure) as the Causes of the Collapse of the KPK's Anti-Corruption Goal – *Romi Suryana* ……*39-48*

Analysis of Fraud as a Violation of Business Ethics From a Positive Legal Perspective in Indonesia- *Afifatul Munawiroh, Rumawi* …….....*49-55*

Strengthening Integrity and Introspection: Approaches to Safeguard Organization's Values from Fraud and Misconduct - *Nugroho* ……..*57-63*

Factors that Influence Financial Statement Fraud with Fraud Pentagon Analysis - *Danny Wibowo, Yusril Putra* ……...*65-76*

Corporate Governance, Effectiveness of Internal Audit Function and Fraud in Islamic Banking in Indonesia - *Naufal Al Baqir, Sulhani* ……..*77-84*

Construct Validity Test of Integrity and Suryomentaram-style Introspection in Creating Anti-Fraud - *Mustika Prabaningrum Kusumawati, Ari Nur Rahman* ……*85-105*

Collusion Fraud Risk Mitigation with Integration of Data Analytics in E-Tendering - *Mustofa Kamal* …….....*107-121*

Forecasting the Prospect of the Future Business Growth and Detecting Distorted Earnings in Public Insurance Industry: The Voice from Indonesia- *Ahmad Abbas, Neks Triani, Sasmita Nabila Syahrir* ……...*123-136*

Realizing a Mental Revolution through Astabratha Belief as a Fraud-Neutral Detector- *Whedy Prasetyo* ……*137-154*

Do Good Corporate Governance and Whistleblowing Systems in Bank Industry Effectively Support Fraud Detection and Prevention?- *Andrew Christian Sudjono* ……155-168

Disclosing the Potential for Fraud in the Flow of Funds at "Dana" Cooperative- *Aprina Nugrahesthy Sulistya Hapsari, Intiyas Utami, Yohanes Yakobus Werang Kean, Gracella Theotama* ……..169-182

Regulation in Preventing Fraud that Occurs Through Digital Physical Gold Trading by Integrating Technology and Human Approaches- *Hans Gilbert Ericsson* ……183-194

The Role of Forensic Accounting and Non-Financial Measurement for the Financial Audit - *Mohamad Mahsun, Oluwatoyin Muse Johnson Popoola, Rida Perwita Sari* …….....197-209

Corporate Governance on Natural Resources: Lessons from the Past Years' Scandal, Fraud, and Corruption - *Prima Naomi, Iqbal Akbar* ….……..211-227

Integrity Disclosure in Banking Companies in Indonesia - *Intiyas Utami, Christina Seva Pranata, Natasia Alinsari* …….....229-248

Human Resource Management in Policing Fraud – *Dirin, Yuyun Arief Kus Handriatmo, Dicky Irawan Kesuma, Nugroho Ari Setyawan* .....……..249-268

Business Email Compromise (BEC) Fraud and How to Prevent it - *Dwi Siska Susanti, Fitria Errinandini Subandi, Naila Failasufa, Wibi Anska Putri* 269-280

Detecting Fraud in Financial Statements Through the Fraud Triangle Model: The Case of Indonesia - *Agoestina Mappadang* …….....281-293

Can a Village Website Be an Indicator of Public Transparency? - *Mika Puspitasari, Choironi Ardiyansyah, Aprina Nugrahesthy Sulistya Hapsari* 295-309

The Effect of Tax Planning on Earnings Management - *Posma Sariguna Johnson Kennedy, Theresia Feolina Franstitus, Emerald G.M. Tobing* …….....311-326

Effectiveness of the Internal Control System Against Fraud Tendencies "Meta-Analysis Study" - *Faisol, Bambang Haryadi, Siti Musyarofah, Anggi Pradhita Iswahyudi* ……....327-339

Analysis of Performance Anomaly and Fraudster Profile for Fraud Prevention and Detection - *Dona Ramadhan* …….....341-349

Determinants of Budgets Fraud for Handling COVID-19 in Makassar City - *Ismawati, Indriana, Rosidi, Mohamad Khoiru Rusydi* …….....351-367

The Effect of Hexagon Fraud Theory Components of Academic Fraud for Accounting Department Students with Gender as a Control Variable - *Muh Fitrah Ananda Firmansyah, Dian Oktarina* ……*369-380*

Audit Experience, Independence, and Professional Skepticism Against Fraud Detection: Time Pressure as a Moderating Factor - *Kemala Maulida, Nurlita Novianti* ……..*381-393*

The Awakening of Post-Fraud Enthusiasm - *Danny Wibowo* ……*395-405*

Fraud Prevention in the Village Fund System: A Case Study in Marga Mulya Village, Tangerang - *Septian Bayu Kristanto* …….....*407-417*

AUTHOR INDEX
[VOLUME 8 2023]

A

Afifatul Munawiroh 49
Ahmad Abbas 123
Agoestina Mappadang 281
Andrew Christian Sudjono 155
Anggi Pradhita Iswahyudi 327
Aprina Nugrahesthy Sulistya Hapsari 169, 295
Ari Nur Rahman 85

B

Bambang Haryadi 327
Bolty Evelyn Rilen Ballo 1

C

Choironi Ardiyansyah 295
Christina Seva Pranata 229

D

Danny Wibowo 65, 395
Dian Oktarina 369
Dicky Irawan Kesuma 249
Dirin 249
Dona Ramadhan 341
Dwi Siska Susanti 269

E

Emerald G.M. Tobing 311

F

Faisol 327
Fitria Errinandini Subandi 269

G

GracellaTheotama 169

N

Naila Failasufa 269
Natasia Alinsari 229
Naufal Al Baqir 77
Neks Triani 123
Nugroho 57
Nugroho Ari Setyawan 249
Nurlita Novianti 381

O

Oluwatoyin Muse Johnson Popoola 197

P

Posma Sariguna Johnson Kennedy 311
Prima Naomi 211

R

Rida Perwita Sari 197
Romi Suryana 39
Rosidi 351
Rumawi 49

S

Sarinah Joyce Margaret Rafael 1
Sasmita Nabila Syahrir 123
Septian Bayu Kristanto 407
Shalahuddin Haikal 11
Siti Musyarofah 327
Sulhani 77

T

Theresia Feolina Franstitus 311

H

Hans Gilbert Ericsson 183

I

Indriana 351

Intiyas Utami 169, 229

Ismawati 351

Iqbal Akbar 211

K

Kemala Maulida 381

M

Mika Puspitasari 295

Minarni Anaci Dethan 1

Mohamad Khoiru Rusydi 351

Mohamad Mahsun 197

Muh Fitrah Ananda Firmansyah 369

Mustika PrabaningrumKusumawati 85

Mustofa Kamal 107

W

WhedyPrasetyo 137

Wibi Anska Putri 269

Windhu Wibisono 31

Y

Yohana Febiani Angi 1

Yohanes Yakobus Werang Kean 169

Yusril Putra 65

Yuyun Arief Kus Handriatmo 249

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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 resent 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 applyin 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 strategiess: 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 linkhttp://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, haveto explain advanced multivariate statistical methods (e.g., repeated measures ANOVA, two- or –way ANOVA, multiple regression analysis and factor analysis) in nen-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. Acording to Feldman (2004:5), Perry et al. 2003: 658), and Summers 2001: 411412), the discussion section should:

- Restate the study's main purpose
- Reaffirm the importance of the study be 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 researches
- 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 aditional 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 prvious research. Make sure that the conclusions you reach follow logically from and are substaintiated by the evidence presented in your study (Varadarajan 1996: 5).

CONCLUSION

In this section, author 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 challening, 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 weeekend 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 Zoterotool. 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 conducing 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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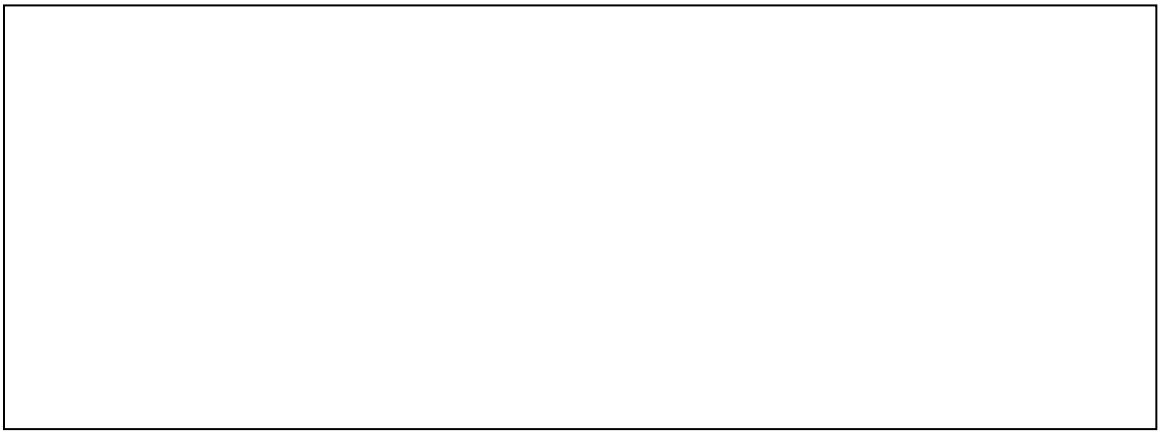
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