



## How Do Islamic University Prevent Fraud: Do Leadership Style and E-Procurement Matter

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**ABSTRACT:** Internal control, and leadership style on fraud prevention at State Islamic Religious Universities in Indonesia. This study used the research subject, namely the Internal Supervisory Unit (SPI) at 58 PTKIN throughout Indonesia. The data used is primary data with a questionnaire technique that is distributed in the form of online, namely by using a google form which is sent via whatsapp to SPI PTKIN throughout Indonesia. The distribution of the questionnaire was carried out in two stages of filling out, namely 1) The First Phase, starting on June 15, 2022 to June 25, 2022, and 2) Phase Two, starting on June 30, 2022 until July 14, 2022. So that 102 respondents were obtained from 52 PTKIN. The analytical method used is multiple linear regression analysis which is processed using the SPSS version 25 program. Hypothesis testing is carried out simultaneously and partially, with the following results: (1) e-procurement implementation, internal control, and leadership style simultaneously affect fraud prevention, (2) e-procurement implementation has an effect on fraud prevention, (3) internal control has an effect on fraud prevention, and (4) leadership style has an effect on fraud prevention.

**KEYWORDS:** E-Procurement Implementation; Internal Control; Fraud Prevention; Islamic University, Leadership Style.

### PRELIMINARY

Misappropriation of assets, manipulation of financial statements, corruption, embezzlement, fraud, abuse of authority, and fraud in the procurement of goods/services are fraud practices that are increasingly being carried out by individuals and groups both in the private sector and in the government sector in Indonesia. The Association of Certified Fraud Examiners (ACFE) classifies fraud into three, namely, asset misappropriation, financial statement fraud and corruption. The number of frauds that occur, causing losses in Indonesia, one type of fraud that often occurs is corruption.

Indonesia Corruption Watch (ICW) conducts a study on the trend of taking action against corruption cases which is released every year which shows that corruption in the education sector is one of the sectors most prosecuted by law enforcement officials (KPK), from 2016 to 2021, while the education sector is in the top five corruptions. The existence of fraud cases that occur at the tertiary level is a bad image for educational institutions, including the State Islamic Religious University (PTKIN), where the function of universities should be as education providers that not only help educate students but also as promoters in academic field that is free from fraud (Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 7 of 2020).

Fraud that occurred in PTKIN as one of the work units of the Ministry of Religion is a common concern because PTKIN is a university based on religion and has the motto "Ikhlash Charity". One of the fraud cases at the State Islamic Religious University includes, in 2017 there was a corruption case at IAIN Imam Bonjol against the procurement of goods/services in the form of land for the III IAIN Imam Bonjol campus with an indication of a total state loss of almost 2 billion (Saputra, 2017).

Table 1 below can show how large the number of fraud cases in the last 7 years and what cases most often arise and are acted upon by the KPK ([www.antikorupsi.com](http://www.antikorupsi.com)), which are as follows.

**Table 1.** Data on Corruption Cases by the KPK in 2014-2020 by Type of Case

TYPE OF CASES	2014	2015	2016	2017	2018	2019	2020	TOTAL
Embezzlement	170	107	124	44	62	35	118	657
Procurement of Goods/Services	208	153	176	187	182	85	196	1.187
Abuse of Authority	58	102	54	61	20	30	36	361



Budget Abuse	107	134	53	154	68	39	28	<b>583</b>
Bribes	16	12	35	42	51	51	20	<b>227</b>
Illegal Charges	9	3	11	71	43	11	14	<b>162</b>
Cutting/Circumcision	37	15	16	10	16	5	11	<b>110</b>
Extortion	-	6	8	3	2	7	8	<b>34</b>
Gratification	16	12	2	-	7	7	3	<b>37</b>
Double Budget	6	1	2	-	2	-	2	<b>13</b>
Stock Manipulation	-	-	-	-	-	-	5	<b>5</b>
Mark Down	2	5	-	2	1	1	2	<b>13</b>
<b>TOTAL</b>	<b>629</b>	<b>550</b>	<b>481</b>	<b>574</b>	<b>454</b>	<b>271</b>	<b>443</b>	<b>3.389</b>

Source: [www.antikorupsi.org](http://www.antikorupsi.org)

Based on Table 1 above, it is found that there are at least more than 200 cases of fraud per year and reaching 3,389 cases in the last 7 years that were acted upon by the KPK, it is also known that cases of fraud in the procurement of goods/services are the most frequent cases, namely 1,187 in 7 last year. The high cases of fraud in the procurement of goods/services make the government continue to strive to prevent and reduce fraud in the procurement of goods/services, one of the efforts made is to implement a system, namely e-procurement.

E-procurement aims to increase transparency and accountability, improve market access and fair business competition, improve the efficiency of the procurement process, support monitoring and auditing processes, fulfill the need for real time access to information (Presidential Regulation No. 12 Article 72 of 2021). The results of research conducted by Harjito (2015), Dewi (2018), Akbar, *et al.* (2019), and Wardani, *et al.* (2021) show that e-procurement has a positive effect on preventing fraud in the procurement of goods/services. However, the phenomenon of fraud in the procurement of goods/services is still ongoing. E-procurement is currently very effective in preventing fraud and previous research has not found that e-procurement has no effect on preventing fraud in the procurement of goods/services.

Further efforts to prevent fraud in the procurement of goods/services at State Islamic Religious Universities by implementing an internal control system. Internal control is a means for organizations to monitor and direct their organizational resources, and play an important role in preventing fraud on their physical and non-physical resources (COSO, 2013). Research from Yuliana (2016) states that internal control has a positive effect on fraud prevention. This shows that fraud prevention is carried out through internal control by reducing pressure, opportunity and improving individual morale at every level in the organization (Soleman, 2013).

Leadership style is also said to prevent fraud (Zulkarnain, 2013). According to Saputra (2017) leadership style is a method used in leadership to influence and integrate employees to act in accordance with what a leader wants in achieving organizational goals. The results of research conducted by Zulkarnain (2013) and Wijayanto (2020) show that leadership style has a negative influence on fraud prevention. This means that the better and more effective the leadership style applied in an institution/company will be to reduce fraud.

Although there have been many studies examining the prevention of fraud in the procurement of goods/services, there are still few that examine fraud in the procurement of goods/services in State Islamic Religious Universities. It is known that PTKIN is different from State Universities (PTN) under the Ministry of Education and Culture, while PTKIN is under the auspices of the Ministry of Religion where every academic organization has an Islamic religious component.

Based on the description that has been explained, this study aims to examine and analyze the effect of implementing e-procurement, internal control, and leadership style simultaneously and partially on fraud prevention at state Islamic religious universities in Indonesia.



LITERATURE REVIEW

Fraud Prevention

Fraud prevention is an integrated effort to suppress the occurrence of factors causing fraud, namely reducing the opportunity for fraud to occur, reducing pressure on employees so that they are able to meet their needs and eliminating reasons to justify or rationalize fraud committed (BPKP, 2008). According to The Institute of Internal Auditors, fraud prevention involves actions taken to prevent fraud and limit exposure to fraud when it occurs (Widiyarta, *et al.*, 2017).

E-Procurement Implementation on Fraud Prevention

According to Akbar, *et al.* (2019) the electronic procurement of goods/services (e-procurement) is one of the answers to Indonesia's optimism that is prosperous, clean, and free from corruption. With the existence of e-procurement, it is hoped that the government as an organization that provides public services can increase effectiveness and avoid budget leakage in the goods/services procurement sector. Therefore, it is necessary to have more in-depth control, supervision, and analysis in order to obtain findings on the role of implementing the procurement of goods/services in preventing fraud. Thus, researcher develop the following hypotheses:

H<sub>1</sub>: E-Procurement Implementation has an effect on Fraud Prevention

Internal Control on Fraud Prevention

Fraud prevention can be done by building a good internal control structure, streamlining control activities, improving organizational culture and streamlining the internal audit function (Amrizal, 2004). One of the factors that encourage fraud is due to weak internal control, so it is necessary to increase internal control, and fraud can be prevented. In line with research from Soleman (2013), and Akbar, *et al.* (2019) which states that internal control has a positive effect on fraud prevention. Thus, researcher develop the following hypotheses:

H<sub>2</sub>: Internal Control has an effect on Fraud Prevention

Leadership Style on Fraud Prevention

Leadership style indicates that a leader can manage and empower all elements in the agency. The success of implementing leadership styles in agencies is due to a good relationship between superiors and subordinates, where the leader has conveyed the division of tasks well to subordinates. So that subordinates will feel respected and do not dare to commit fraud. This is in line with research from Dinata, *et al.* (2018) and Isgiyata, *et al.* (2018) which states that leadership style has an effect on fraud prevention. Thus, researcher develop the following hypotheses:

H<sub>3</sub>: Leadership Style has an effect on Fraud Prevention

H<sub>4</sub>: E-Procurement Implementation, Internal Control, and Leadership Style has an effect on Fraud Prevention

Therefore, the framework that can be developed as follows:

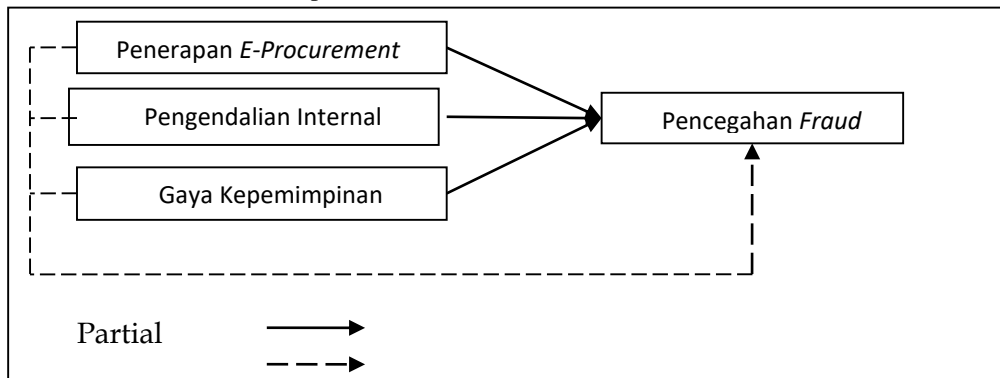


Figure 1. Conceptual Framework (Source: Processed Data, 2022)



## RESEARCH METHOD

The purpose of this study is to test the hypothesis, namely to examine the effect of e-procurement implementation, internal control, and leadership style on fraud prevention at State Islamic Religious Universities (PTKIN) in Indonesia. The population in this study was the Internal Supervisory Unit (SPI) at 58 State Islamic Religious Universities with 2 PTKIN each (Head and/or Secretary and Members), all of which were used as the unit of analysis. Therefore, the number of SPI PTKIN studied was 116 people.

This study uses a questionnaire technique that contains a set of statements about each variable used. The data obtained through the questionnaire was then measured using a Likert scale or also known as the summation scale, where each variable refers to five levels of answer preferences, namely: 1) Choice 1 = Strongly Disagree; 2) Choice 2 = Disagree; 3) Choice 3 = Disagree; 4) Choice 4 = Agree; and 5) Choice 5 = Strongly Agree.

The variables in this study consisted of the dependent variable, namely Fraud Prevention and the independent variable, namely E-Procurement Implementation, Internal Control, and Leadership Style. The measurement of the fraud prevention variable adopted from Nuryanti's research (2015). E-procurement implementation in this study was measured by using statements from previous research by Oemarmadi (2009). Measurement of internal control variables adopted from COSO (2013). The leadership style in this study was measured using previous research by Kartono (2008).

Fraud prevention at PTKIN in this study is influenced by three independent variables, which can be shown by the following multiple linear regression analysis formula:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \quad (1)$$

### Where:

- Y = Fraud Prevention
- X<sub>1</sub> = E-Procurement Implementation
- X<sub>2</sub> = Internal Control
- X<sub>3</sub> = Leadership Style
- α = Constant
- β<sub>1</sub>, β<sub>2</sub>, β<sub>3</sub> = Regression Coefficient
- e = Error

The data analysis method used IBM SPSS software version 25. Data testing in this study used 4 types of tests, namely descriptive statistical tests, data instrument tests (validity and reliability tests, classical assumption tests (normality test, multicollinearity test, and heteroscedasticity test), and hypothesis testing (coefficient of determination test, simultaneous test, and partial test).

## RESULT AND DISCUSSION

Descriptive statistical tests provide an overview or description of a data seen from the average value (mean), standard deviation, maximum, and minimum (Sugiyono, 2017). The variables used in this study are the implementation of e-procurement, internal control, leadership style, and fraud prevention. Variable descriptive statistical of 102 respondents in this study can be seen in Table 2 below

**Table 2.** Variable Descriptive Statistical

	N	Minimum	Maximum	Mean	Std. Deviation
E-Procurement Implementation	102	12	30	26.30	3.509
Internal Control	102	14	30	25.26	4.064
Leadership Control	102	12	30	24.25	4.186
Fraud Prevention	102	11	25	20.55	3.069
Valid N (listwise)	102				

Source: SPSS 25 Output (2022)



Based on Table 2 above, it can be concluded that the descriptive statistics with the number of respondents as many as 102 SPI PTKIN, the variable application of e-procurement shows a minimum value of 12 and a maximum value of 30, with an average value of 26.30. That is, the answers from respondents for the variable of e-procurement implementation have the smallest total value of 12 and the largest of 30. The standard deviation value of the implementation of e-procurement is 3.509, meaning that the level of variation of the statements in the questionnaire is high, so that respondents answer statements with various assessments.

The internal control variable shows a minimum value of 14 and a maximum value of 30, with an average value of 25.26. That is, the answers from respondents for internal control variables have the smallest total value, namely 14 and the largest, which is 30. The standard deviation value of internal control is 4.064, meaning that the level of variation of the statements in the questionnaire is high, so that respondents answer statements with various assessments.

The leadership style variable shows a minimum value of 12 and a maximum value of 30, with an average value of 24.25. This means that the respondents' answers to the leadership style variable have the smallest total value, which is 12 and the largest, which is 30. The standard deviation value of the leadership style is 4,186, meaning that the level of variation of the statements in the questionnaire is high, so that respondents answered statements with various assessments.

The fraud prevention variable shows a minimum value of 11 and a maximum value of 25, with an average value of 20.55. This means that the respondents' answers to the fraud prevention variable have the smallest total value of 11 and the largest of 25. The standard deviation value of fraud prevention is 3.069, meaning that the level of variation of the statements in the questionnaire is high, so that respondents answer statements with various assessments.

The next test is the data instrument test which is indicated by testing the validity and reliability. The results of the data instrument testing can be shown in Table 3 below.

**Table 3.** Data Instrument Test Results

Variables Name	Validity Test (sig. value)	Reliability Test (Cronbach's Alpha)
E-Procurement Implementation	,000	,877
Internal Control	,000	,907
Leadership Control	,000	,925
Fraud Prevention	,000	,831

Source: SPSS 25 Output (2022)

Based on the table above, judged from the results of the validity test, each variable instrument was valid because the value of sig. are < 0.05. As for the results of the reliability test, each variable is said to be reliable because the value of Cronbach's alpha has been > 0.70. So that the instrument data from the questionnaire for each variable can be tested further.

Next is the classical assumption test which is indicated by the normality test, multicollinearity test, and heteroscedasticity test. The results of the data instrument testing can be shown in Table 4 below.

**Table 4.** Classical Assumption Test Results

Variables Name	Normality Test	Multicollinearity Test		Heteroscedasticity Test
	asympt. Sig. (2-tailed)	tolerance	VIF	sig. value
E-Procurement Implementation	0,200	,677	1,478	,511
Internal Control		,411	2,431	,456
Leadership Control		,460	2,173	,081

Source: SPSS 25 Output (2022)'



Based on Table 4 above, the values for the normality test of the three variables are 0.200, the multicollinearity test with tolerance values and VIF for the e-procurement implementation variable are 0.677 and 1.478, respectively, for the internal control variables are 0.411 and 2.431, and for leadership style variables are 0.460 and 2.173, respectively. Looking at the heteroscedasticity test, the significance value for the variable of e-procurement implementation is 0.511, for the internal control variable is 0.456, for the leadership style variable is 0.081. Thus, the three variables have passed the classical assumption test and can be tested for hypotheses.

The results of data processing using multiple linear regression models for hypothesis testing can be seen in Table 5 below.

**Table 5.** Multiple Linear Regression Analysis

<b>FP = 0,10 + 0,111EPI + 0,561IC – 1,384LS + e</b>			
<b>Variable</b>	<b>X<sub>1</sub></b>	<b>X<sub>2</sub></b>	<b>X<sub>3</sub></b>
<i>t-value</i>	3,772	2,499	8,275
<i>Sig. value</i>	0,000	0,014	0,000
<i>F-value/Sig.</i>	109,340 / ,000		
<i>R<sup>2</sup>/Adj.R<sup>2</sup></i>	0,877 / 0,770 /0,763		

*Source: SPSS 25 Output (2022)*

The test results using multiple linear regression analysis shown in the table above, indicate that if the test is carried out simultaneously, namely the application of E-Procurement, Internal Control, and Leadership Style, the effect on Fraud Prevention (with an F value of 109.340 and a sig. of 0.000). These three variables also have an effect of 0.770 or 77% on Fraud Prevention.

**Effect of Simultaneous E-Procurement Implementation, Internal Control, and Leadership Style on Fraud Prevention**

Based on Table 5, the results of the simultaneous test are seen from the F value and the significance value and the F value is 109.340 with a significance value of 0.000. This means that the value of  $F_{count} > F_{table}$  or  $109.340 > 2.14$  and the significance value is  $< 0.05$ . So that the variables of E-procurement Implementation, Internal Control, and Leadership Style simultaneously affect Fraud Prevention. Thus, H<sub>4</sub> which states that the application of e-procurement, internal control, and leadership style together has an effect on fraud prevention is proven. The results of this study indicate that the more effective the implementation of e-procurement, and supported by good internal control and leadership style, the more efforts to prevent fraud.

These results are in line with the results of research from Akbar, *et al.*, (2019) which states that the implementation of e-procurement and internal control systems has an effect on fraud prevention. In addition, these results are also in line with the results of research from Zulkarnain (2013) which states that the effectiveness of the internal control system and leadership style has a negative influence on the occurrence of fraud.

**Effect of E-Procurement Implementation on Fraud Prevention**

The regression results show that the variable of e-procurement implementation has a  $t_{count}$  of 3.772 and has a significance value of 0.000. This means that the value of  $t_{count} > t_{table}$  or  $3.772 > 1.660$  and the significance value has been  $< 0.05$  then H<sub>1</sub> is accepted. So that the variable of the application of e-procurement has an effect on fraud prevention. Thus, H<sub>1</sub> which states that the implementation of e-procurement has an effect on fraud prevention is proven.

These results are in line with the results of research from Akbar, *et al.*, (2019) which states that the implementation of e-procurement has an effect on fraud prevention. The results of this study prove that the implementation of e-procurement for the implementation of the procurement of goods/services has proven to have an impact on preventing fraud. The better e-procurement is implemented in the procurement process, the efforts to prevent fraud can be increased. Thus the motivation to take deviant actions can decrease.

**Effect of Internal Control on Fraud Prevention**

The regression results show that the internal control variable has a  $t_{count}$  of 2.499 and has a significance value of 0.014. This means that the value of  $t_{count} > t_{table}$  or  $2,499 > 1.660$  and a significance value  $< 0.05$  then H<sub>2</sub> is accepted. So that the internal control variable affects the prevention of fraud. Thus, H<sub>2</sub> which states that internal control has an effect on fraud prevention is proven.



These results are in line with the results of research from Soleman (2013) which states that internal control has an effect on fraud prevention. Because internal control is a means for an organization to monitor and direct its organizational resources, and play an important role in preventing fraud on its resources both physically and non-physically.

### Effect of Leadership Style on Fraud Prevention

The regression results show that the leadership style variable has a  $t_{\text{count}}$  of 8.275 and has a significance value of 0.000. This means that the value of  $t_{\text{count}} > t_{\text{table}}$  or  $8.275 > 1.660$  and the significance value has been  $< 0.05$ , then  $H_4$  is accepted. So that the leadership style variable affects fraud prevention. Thus,  $H_4$  which states that leadership style has an effect on fraud prevention is proven.

These results are in line with research results from Zulkarnain (2013) and Setiawan, et al. (2020) which states that leadership style affects fraud prevention. That is, the better the leadership style will suppress and prevent fraud. The results of this study prove that leadership style can prevent fraud, due to the successful application of leadership style at PTKIN due to a good relationship between superiors and subordinates, the division of tasks and the delivery of information is conveyed properly and clearly. Therefore, a good leadership style will reflect success far from the occurrence of fraud.

### CONCLUSION

This study found that the variables of the application of e-procurement, internal control, and leadership style that were tested simultaneously and partially has an effect on fraud prevention of State Islamic Religious Universities (PTKIN) in Indonesia. The results of this study indicate that the more effective the implementation of e-procurement, and supported by good internal control and leadership style, the more efforts to prevent fraud.

The limitations of the research that arise in this study are that the scope of the sample in this study only covers 39 PTKIN from a total of 59 PTKIN so that the conclusion does not cover the entire population specified. Then the instrument used to collect data in this study is in the form of a closed questionnaire, namely the answers to the questionnaire statements have been provided by the researcher, so that the answers given by the respondents are limited to the answer statements given by the researcher.

Suggestions that researchers can convey based on the research that has been done, namely that further research is expected to increase the number of respondents and enlarge the scope of research so that further research has a wider scope, so as to produce better results. It is also recommended to add other independent variables that may also have an influence on fraud prevention, especially at State Islamic Religious Universities (PTKIN) in Indonesia.

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