

The Role of the Internal Audit Unit in Detecting and Preventing Fraud at Public Universities in West Java, Indonesia

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Abstract : This study aims to identify the extent of the role of the Satuan Pengawas Intern (Internal Audit Unit) in detecting and preventing fraud in public universities in West Java under the Ministry of Research, Technology and Higher Education. The research method applied was a qualitative case study approach, while the unit of analysis for this study is the Internal Audit Unit at each public university. Results of this study indicate that the Internal Audit Unit is able to detect and prevent fraud within a public university environment by means of red flags to mark accounting anomalies. These stem from inaccurate budget planning that prompts inappropriate use of funds, exacerbated by late disbursements of funds, which potentially lead to fictitious transactions, and discrepancies in recording state-owned assets into a state property management system (SIMAK BMN), which, if not conducted properly, potentially causes loss to the state.

Keywords : governance, internal control, fraud, public university

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