



Survey Study on Fraud Prevention Disclosure Measurement at State Islamic Universities in Indonesia

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ABSTRACT

This study aims to research the extent of information prevention fraud disclosed at PTKIN throughout Indonesia through a theory agency. Types of research This study is quantitative descriptive with descriptive statistical methods and tests of Kruskal Wallis. Amount of the sample in the study This is 34 PTKINs, categorized as "very good/good "PTKINs. The collection of this data uses the existing information on the PTKIN website. Research data This was analyzed using the SPSS V.23 program. Results study. This shows that based on an analysis of content information prevention fraud revealed on the website, each PTKIN uses the Fraud Prevention Disclosure Index (FPDI), which found that PTKIN in Indonesia, on average, reveals 79 items out of 100 FPDI items. Overall, the level of disclosure for PTKIN in Indonesia is sufficient. PTKIN in Indonesia is already Very strong in Index Disclosure Prevention Fraud, including integrity, rules, internal audit, core values, scholarship, maintenance awareness, procedures, response research, and prevention strategies fraud.

Keywords: fraud prevention, survey, islamic universities

INTRODUCTION

Fraud or fraud often occurs in the private sector and the public, which can harm the other party and give it profit in a way that is personal or beneficial to the organization. According to ACFE, fraud is an action to oppose the law or violate the law and is carried out in a way on purpose with an objective certain and carried out by internal parties or external organizations for profit and can harm the other party good in a way direct or No directly.¹

¹Mintara, MBM, and Hapsari, ANS, "Pendeteksian Kecurangan Pelaporan Keuangan Melalui Fraud Pentagon Framework", *Perspektif Akuntansi* 4, no. 1 (2021): 35-58.

Fraud is caused by illegal action deviations that can mislead many parties to achieve specific objectives.² Practice fraud is profit in a way that is not honest or causes significant loss For others.³ Although the meanings tend to differ, the *fraudulent* general is fraud committed in a way that No honest and capable gives profit personal for the perpetrator or party third, or losses to others.⁴

Public institutions, particularly colleges, have a high escape from deception, *fraud*, or fraud often occurring at the agency government and college schools. Every individual is entitled to a higher education. Education reform happens because of various factors like increasing educational guidance in building a good life and a strong society, globalization and diversification , and inefficiency in government.⁵

Various fraud cases in higher education are divided into two categories, namely financial and non-financial. Financial fraud, namely providing fake financial documents, financial or accounting reporting that gives rise to obligations or debts, and not paying obligations, is triggered by the commercialization of education, but the existence of institutionalized anti-fraud initiatives provides fresh air for achieving the university's mission.⁶ Meanwhile, non-financial fraud in the form of bureaucratic corruption such as payments to get grades, payments to get degrees, giving fake degrees, universities as degree factories, research including plagiarism, data fabrication, data falsification, grants, publications⁷ and factory accreditation⁸ and there is no equalization of costs for certain ethnicities.⁹ Symptoms of fraud in higher education can occur with unfavorable changes and even threaten business continuity.¹⁰

Talking about fraud prevention so far cannot be separated from the first three regulatory approaches, such as issuing the Law on eradicating criminal acts of corruption to prevent fraud.¹¹ In higher education, fraud prevention starts

² Banjarnahor, E., "IMAR Indonesian Management and Accounting Research Determinants of Fraud Prevention in Village Fund Management with Organizational Justice as", 21, no. 01 (2022): 1-16

³ *Resilience Management Framework PURPOSE*. (2017).

⁴ Madi, N., Joseph, C., Rahmat, M., Janang, J. T., and Haji Omar, N. Fraud prevention disclosure on Malaysian public universities' websites", *Journal of Financial Crime* 28, no. 3 (2021): 841-857.

⁵ Eaton, J. *Leading the fight against academic corruption*. Retrieved November 18, 2022, 2016.

⁶ Rorwana, A., Tengeh, R. K., and Musikavanhu, T. B., "A fraud prevention policy: Its relevance and implication at a university of technology in South Africa," (2015a).

⁷ Reisig, M. D., Holtfreter, K., and Berzofsky, M. E. "Assessing the perceived prevalence of research fraud among faculty at research-intensive universities in the USA", *Accountability in Research* 27, no. 7 (2020): 457-475.

⁸ de Souza-Daw, T., and Ross, R., "Fraud in higher education: A system for detection and prevention", *Journal of Engineering, Design and Technology* (2021).

⁹ Orkodashvili, M. "Leadership challenges in the fight against corruption in higher education in Georgia", *The Jon Ben Shepperd Journal of Practical Leadership* 5, no. 1 (2010): 26-44.

¹⁰ Yr, R. D., and Apandi, R. N. N. "GEJALA FRAUD DAN PERAN Gejala Fraud dan Peran Auditor Internal Dalam Pendeteksian Fraud di Lingkungan Perguruan Tinggi (Studi Kualitatif) (2012).

¹¹ Undang-Undang Republik Indonesia Nomor 20 Tahun 2001 Tentang Perubahan Atas Undang-Undang No. 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi, 1 (2001).

with academic policies,¹² technological support, adequate information¹³ and communication¹⁴ and sustainable¹⁵ secondly through the personality approach, the integrity approach increases integrity¹⁶, identification of implementation, risks, periodic reviews, internal control¹⁷ and effective control of activities¹⁸ as well as a culture of organizational trust¹⁹ such as reliability, honesty, competence²⁰, refunds, as well as providing disciplinary sanctions for perpetrators of fraud.²¹ Moreover, the third is the application or system implementation approach; this approach prevents direct man-to-man interaction, opening up opportunities for pressure and rationalization between people involved in the service process. The Chartered Institute of Management Accountants states that acts of fraud such as theft, corruption, conspiracy, embezzlement, money laundering, bribery, and extortion²², nepotism and bureaucratic corruption occur in public institutions due to pressure from family and society²³, opportunities and rationalization. It is also trying to develop fraud

¹² Cerda-Navarro, A., Touza, C., Morey-López, M., and Curiel, E., "Academic integrity policies against assessment fraud in postgraduate studies: An analysis of the situation in Spanish universities", *Heliyon* 8, no. 3 (2022). Rorwana, A., Tengeh, R. K. ;, and Musikavanhu, T. B. A Fraud Prevention Policy: Its Relevance And Implication At A University Of Technology In South Africa. In *Journal of Governance and Regulation* 4, no. 3 (2015b): 212–221.

¹³ Halbouni, S. S., Obeid, N., and Garbou, A. "Corporate governance and information technology in fraud prevention and detection: Evidence from the UAE". *Managerial Auditing Journal* 31, no. 6/7 (2016): 589–628. <https://doi.org/10.1108/MAJ-02-2015-1163>

¹⁴ Micheni, S. N. *Effectiveness of internal control on detection and prevention of fraud on commercial banks listed in Nairobi Securities Exchange*. University of Nairobi, 2016.

¹⁵ Onesti, G., and Palumbo, R. *Tone at the Top for Sustainable Corporate Governance to Prevent Fraud*, 2023. Zakari, M. B., and Button, M. Insiders' Perspectives of Countering Public Sector Corruption in Nigeria: Identifying and Targeting Its Nature, Characteristics and Fundamental Causes. *Journal of Humanities and Social Sciences* 14, no. 9 (2020): 659–670.

¹⁶ Ghufroon, N. *Perguruan Tinggi Ikut Sumbang 86 Persen Koruptor, Ini Penyebabnya*, 2022. *Republika.Co.Id*.

¹⁷ Elisha, O. S., Ubi, J. J., Olugbemi, K. O., Olugbemi, M. D., and Emefiele, C. C. "Forensic accounting and fraud detection in Nigerian universities (A study of Cross River university of technology)". *Journal of Accounting and Financial Management* 6, no. 4 (2020): 61–72. Karen L. Hooks, Steven E. Kaplan, and Joseph J. Schultz, Jr. "Enhancing Communication to Assist in Fraud Prevention and Detection". *Auditing: A Journal of Practice and Theory* 13, no 2 (1994): 86–117.

¹⁸ Micheni, S. N. *Effectiveness of internal control on detection and prevention of fraud on commercial banks listed in Nairobi Securities Exchange*. University of Nairobi, 2016.

¹⁹ Rashid, M. A., Al-Mamun, A., Roudaki, H., and Yasser, Q. R. "An Overview of Corporate Fraud and its Prevention Approach". *Australasian Accounting, Business and Finance Journal* 16, no. 1 (2022): 101–118. <https://doi.org/10.14453/aabfj.v16i1.7>

²⁰ Rinendy, J. "The Effects of Organizational Trust To Reduce Employee Fraud Risk in Adventist University of The Southern Asia Pacific Division". *Jurnal Ekonomis* 12, no. 1 (2019): 34–46.

²¹ Canberra, U. of. *Fraud and Corruption Control Plan*, 2020.

²² Joseph, C., Omar, N. H., Janang, J. T., Rahmat, M., and Madi, N. "Development of the university fraud prevention disclosure index". *Journal of Financial Crime* 28, no 3 (2021a): 883–891.

²³ Rinendy, J. "The Effects of Organizational Trust To Reduce Employee Fraud Risk in Adventist University of The Southern Asia Pacific Division". *Jurnal Ekonomis* 12, no. 1 (2019): 34–46. Ristianingsih, I. "Telaah konsep fraud diamond theory dalam mendeteksi perilaku fraud di perguruan tinggi". *UNEJ E-Proceeding* (2018): 128–139.

detection and prevention instruments. Hauser stated that the Principles for Responsible Management Education (PRME), including methods, research, partnerships, and dialogue, can prevent fraud.²⁴ Joseph, Omar, et al. developed a fraud prevention measurement instrument in higher education, the Fraud Prevention Disclosure Index (FPDI).²⁵

Internal Control Board's role as the spearhead of fraud prevention still requires commitment from higher education leaders²⁶, preventing fraud in higher education is always defeated by factors of opportunity and habit²⁷, inaccurate budget targets.²⁸ However, there is no model for preventing fraud in higher education.²⁹ Therefore, it requires an assessment of the risk of fraud,³⁰ and university-level anti-corruption training as an anti-fraud agent.³¹ The fraud prevention model introduced by Liu and Li offers the role of students and the community in preventing fraud and encouraging the government to improve regulations related to fraud prevention immediately. Good communication in internal control³² and information³³ can prevent fraud. Joseph et al. and Madi et al. offer a fraud prevention disclosure index measurement and is reused by Joseph et al. and Madi et al., it is necessary to develop a clear academic integrity policy³⁴. Shore also offers a desk pyramid model, which offers a hotline to all

²⁴ Hauser, C. "Reflecting on the role of universities in the fight against corruption". *RAUSP Management Journal* 54 (2019b): 4-13.

²⁵ Joseph, C., Omar, N. H., Janang, J. T., Rahmat, M., and Madi, N. "Development of the university fraud prevention disclosure index". *Journal of Financial Crime* 28, no 3 (2021a): 883-891. Harwida, G. A. "Mengulik Peran Auditor Internal Dalam Melakukan Deteksi Dan Pencegahan Fraud Di Perguruan Tinggi". *InFestasi* 11, no. 1 (2015): 56-72.

²⁶ Adetoso, J., Oladejo, K., and Akesinro, A. "Effectiveness of internal auditor in controlling fraud and other financial irregularities in private universities in South-West, Nigeria". *Research Journal of Finance and Accounting* 13, no 4 (2013): 106-110.

²⁷ Fachruddin, M. "Analisis Peran Audit Internal dalam Pencegahan Fraud (Studi kasus pada Universitas XYZ di Yogyakarta)". *ABIS: Accounting and Business Information Systems Journal* 10, no. 2 (2021).

²⁸ Fitriyah, F. K. "The role of the internal audit unit in detecting and preventing fraud at public Universities in West Java, Indonesia". *International Journal of Economics and Management Engineering* 10, no. 5 (2017): 1802-1809.

²⁹ Rorwana, A., Tengeh, R. K., and Musikavanhu, T. B. *A fraud prevention policy: Its relevance and implication at a university of technology in South Africa*, 2015a.

³⁰ Kultanen, E. *Prevention and detection of fraud in a Ugandan university organization.*, 2017.

³¹ Fleming, A. S., Pearson, T. A., and Riley Jr, R. A. "West Virginia University: Forensic accounting and fraud investigation (FAFI)". *Issues in Accounting Education* 23, no. 4 (2008): 573-580.

³² Karen L. Hooks, Steven E. Kaplan, and Joseph J. Schultz, Jr. "Enhancing Communication to Assist in Fraud Prevention and Detection". *Auditing: A Journal of Practice and Theory* 13, no 2 (1994): 86-117.

³³ Micheni, S. N. *Effectiveness of internal control on detection and prevention of fraud on commercial banks listed in Nairobi Securities Exchange*. University of Nairobi, 2016.

³⁴ Cerda-Navarro, A., Touza, C., Morey-López, M., and Curiel, E. "Academic integrity policies against assessment fraud in postgraduate studies: An analysis of the situation in Spanish universities". *Heliyon* 8, no. 3 (2022). Novianti, N. "Integrity, religiosity, gender: Factors preventing on academic fraud". *Asia Pacific Fraud Journal* 6, no. 2 (2022): 321-331.

campus residents who dare to complain to the authorities regarding cheating.³⁵ Sivnarain offers a conceptual input/output transformational systems model adapted from Easton.³⁶ However, from the many models offered above, incidents of cheating in State Universities are becoming more and more massive, so a more comprehensive reconstruction of fraud prevention models is needed to save the dignity of State Universities as a *candradimuka* crater for scientific development.

Fraud in education is widespread in developed and developing countries, where each actor has different motivations and goals. Simply put, corruption more often emerges in the commercialization of education in college. Commercialization can turn the University into an entity company that can make money.³⁷ Corruption in universities can be interpreted as "system informal relationships are formed for arrange access without permission to material and non-material assets through abuse public trust or company. Corruption in education is a " user public office systematic for-profit personal, whose impact is significant to the availability and quality of goods and services public as the consequences to access, quality, or equality in education.³⁸

In many countries, the education sector is one of the components spending almost a third of the total budget, providing field Work for source Power man educated (teachers and lecturers, administrators, and inspectors) and contributing to almost a quarter of the population (pupils and pupils, parents and stakeholders interest other). However, in part of big society, the education sector is faced with a severe crisis in matter constraint financial, inefficiency and low-quality service, and weak management.³⁹

Phenomenon case corruption in universities in Indonesia, namely UIN Suska Sultan Syarif Kasim Riau in 2021-2022. Activity Procurement Internet Network in 2022 with a budget amounting to Rp. 2,940,000,000, and in the 2021 budget month January-March amounting to Rp. 734,999,100, causing losses to the state amounting to Rp. 3,674,999,1000.⁴⁰ Furthermore, a case of corruption in universities at UINSU High started in 2017, and it is the UIN North Sumatra Building Project by the Chancellor of UINSU. Budget construction of lecture

³⁵ Shore, C. "How corrupt are universities? Audit culture, fraud prevention, and the Big Four accountancy firms". *Current Anthropology* 59, no. 18), (2018): 92-104.

³⁶ Sivnarain, R. *Employee fraud and prevention strategies at universities in KwaZulu-Natal*. [PhD Thesis], 2015.

³⁷ Mohamedbhai, G. (2016). The Scourge of Fraud and Corruption in Higher Education. *International Higher Education*, pp. 84, 12-14. <https://doi.org/10.6017/ihe.2016.84.9111>

³⁸ Madi, N., Joseph, C., Rahmat, M., Janang, J. T., & Haji Omar, N. "Fraud prevention disclosure on Malaysian public universities' websites", *Journal of Financial Crime* 28, no. 3 (2021b): 841-857.

³⁹ Joseph, C., Haji Omar, N., Tunga Janang, J., MARA Technology Cawangan Sarawak, U., Samarahan, K., Rahmat, M., & Madi, N. (2021). *Development of the university fraud prevention disclosure index*. <https://doi.org/10.1108/JFC - 10-2019-0127>

⁴⁰ *Empat Jaksa Siap Buktikan Dugaan Korupsi Eks Rektor UIN Suska Riau - Cakaplah - Berpikir Berbuat Bercakap*. Retrieved November 14, 2022, from <https://www.cakaplah.com/berita/baca/91160/2022/10/24/empat-jaksa-siap-buktikan-dugaan-korupsi-eks-rektor-uin-suska-riau#sthash.vuiWJX2I.dpb>

buildings from the State Sharia Securities APBN amounting to Rp. 50,000,000,000 and caused losses to the state of Rp. 10,350,091,337.98, which has been returned, and the rest Not yet.⁴¹

Several studies related to *fraud prevention* in universities by Joseph and Omar (2021) said that awareness of institutional integrity nationally is still low. The availability of state university websites provides a method for communicating anti-corruption efforts to holders of internal and external interests. In the *Fraud Prevention Disclosure Index (FPDI)*, you can add criteria evaluation to increase accountability and encourage transparency in the public sector. Research by Madi et al. shows university status does not differentiate between level strategy disclosure and policy prevention fraud.⁴² Therefore, normative and coercive pressure is needed to force college state officials to publish these policies and strategies online. Currently, more state universities are seen as superior to the others in terms of prevention of fraud and disclosure policies on the website. In research, Joseph et al. show that overall, the level of disclosure prevention *fraud* is still classified as low. Colleges in Malaysia are superior in the level of vigilance in internal audit and bursary aspects. At the same time, state universities in Indonesia are superior in five aspects: integrity and governance, policies, prevention strategies for fraud, procedures in response to fraud, and improved awareness. State universities in both countries must try more challenges to disclose information prevention fraud on the University website. Site demolished for accountability public in business for seen open in procedure accounting and guidelines procurement.⁴³

Corruption can be found in all systems of education. We start from procurement sources, Power School, nepotism in the appointment of teachers, and misappropriation results study. We focus on the importance of personal⁴⁴ (*Global Corruption Report: Education - Publications - Transparency.Org*, n.d.). Several types of corruption in universities are forgery, acceptance of bribery, abuse of authority, grant bribery, and misappropriation of budget funds.⁴⁵

In the Islamic economic view, it is depicted that Islam tries to invite and direct each of its followers to avoid corrupt practices. The act of corruption is an

⁴¹ *Kasus Korupsi Rp 10 M, Eks Rektor UINSU Divonis 2 Tahun Penjara*. Retrieved November 22, 2022, from <https://news.detik.com/berita/d-5833251/kasus-korupsi-rp-10-m-eks-rektor-uinsu-divonis-2-tahun-penjara>

⁴² Madi, et al. Fraud prevention disclosure...

⁴³ Joseph, C., Utami, I., Madi, N., Rahmat, M., Janang, J. T., and Omar, N. H. (2021). A comparison of online fraud prevention disclosure in Malaysian and Indonesian public universities. *Management and Accounting Review*, 20(2), 59–83. <https://doi.org/10.24191/MAR.V20i02-03>

⁴⁴ *Global Corruption Report: Education - Publications - Transparency.org*. (2013). Retrieved November 18, 2022, from <https://www.transparency.org/en/publications/global-corruption-report-education>

⁴⁵ Zamaletdinov, RR, Yudina, NP, Lavrentyeva, EI, Savva, LI, & Pugacheva, NB (2016). International Review of Management and Marketing Practical Recommendations on the Improvement of the Effectiveness of Anti-corruption Policy in Universities. *International Review of Management and Marketing* |, 6 (2), 390–396. <http://www.econjournals.com>

act that is cursed by Allah Swt (HR Abu Dawud); this prohibition is also contained in Q.S. Al-Baqarah: 188.⁴⁶ Islam also encourages law enforcement efforts that truly fulfill a sense of justice. To improve society, which has been permeated by corruption, the Qur'an introduces the concept of al-am bi al-ma'ruf wa al-Nahyan 'an al-munkar.⁴⁷

The Indonesian government issued a policy to oppose action fraud, such as the Indonesia concerning the Eradication Act of Criminal Corruption.⁴⁸ Mechanism For increasing awareness about prevention of corruption college tall is through web disclosure. The website offers practice for combatting corruption and encouraging integrity in college. PTKIN, IAIN, and STAIN are necessary for transparency, accountability procedures, and existing finances based on phenomena that have been found. Increasing awareness of preventing cheating is essential for all parties, the UniversityUniversity, and parties in general, like students and staff at the college.

METHODS

On research This use type study quantitative. Study quantitative is research conducted To answer questions using a structured, appropriate design with systematic scientific study.⁴⁹

Collection in research: Siteysis from results charges was used, including E-SMS on the Dashboard System et al. UIN, IAIN, and STAIN throughout Indonesia in 2021 and use *the Fraud Prevention Disclosure Index* (FPDI). Collected data in the study This is based on analysis of inclusion or exclusion information prevention fraud revealed on the respective college websites.

Data was taken using a disclosure instrument consisting of 100 items from 8 aspects that are:

1. Integrity and Governance (20 Items)
2. Policies (9 Items)
3. Internal Audit (33 Items)
4. Bursary (8 Items)
5. Core Values (1 Item)
6. Prevention Strategy Deception (8 Items)
7. Procedure Fraud Response (6 Items)
8. Increase awareness (5 Items)

⁴⁶ Fathurohman, I., Zumara, Z., Hariyono, H., Khalid, N., and Maulana, L. "Sejarah Pemikiran Ekonomi Islam Imam Al Maqrizi", *Ad-Deenar: Jurnal Ekonomi Dan Bisnis Islam* 5, no. 01 (2021): 143-153.

⁴⁷ Harianto, B., and Dharma, B. "MASLAHAH DALAM EKONOMI ISLAM KONTEMPORER STUDI FILSAFAT EKONOMI ISLAM", *Islamijah: Journal of Islamic Social Sciences* 3, no. 3 (2024): 193-204.

⁴⁸ Indonesia, U. R. *Undang-undang Republik Indonesia Nomor 20 Tahun 2001 Tentang Perubahan ATAS UNDANG-UNDANG NOMOR 31 TAHUN 1999 TENTANG PEMBERANTASAN TINDAK PIDANA KORUPSI*. 1-20, 2001.

⁴⁹ Dr. Ratna Wijayanti Daniar Paramita, SE, MMEK (2019). *Metode Penelitian Kuantitatif*.

Population is a generalized area consisting of objects/subjects with specific quantities and characteristics determined by the researcher to be studied and then concluded.⁵⁰ Population in study This is the PTKIN in Indonesia that enters the category "Very Good/Good" according to results filling in the E-SMS dashboard System et al. in 2021.

Samples are part of the number and characteristics possessed by the population. Study This Nonprobability sampling method is a collection technique for samples that do not give opportunity/chance – the same for every element or member population for the chosen sample. Deep sample study This is based on E-SMS results (System et al.).⁵¹ (<https://e-smsdiktis.kemenag.go.id/login#>, 2021):

No	State Islamic Universities in Indonesia
1.	UIN Syarif Hidayatullah
2.	UIN Sunan Gunung Jati
3.	UIN Walisongo
4.	UIN Sunan Ampel
5.	UIN Maulana Malik Ibrahim
6.	UIN Sultan Syarif Kasim Riau
7.	UIN Sultan Maulana Hasanuddin
8.	UIN Sunan Kalijaga
9.	UIN Raden Said Surakarta
10.	UIN Alauddin
11.	UIN Antasari
12.	UIN Fatmawati Sukarno Bengkulu
13.	UIN Raden Fatah
14.	UIN Sulthan Thaha Saifuddin
15.	UIN Mataram
16.	UIN Sayyid Ali Rahmatullah Tulungagung
17.	UIN Profesor Kiai Haji Saifuddin Zuhri Purwokerto
18.	UIN Sultan Aji Muhammad Idris Samarinda
19.	UIN Datokarama Palu
20.	UIN Sumatera Utara
21.	UIN Imam Bonjol
22.	UIN Ar-Raniry
23.	IAIN Batusangkar
24.	IAIN Bukittinggi
25.	IAIN Syekh Nurjati
26.	IAIN Salatiga
27.	IAIN Kudus
28.	IAIN Palangkaraya
29.	IAIN Pekalongan
30.	IAIN Manado
31.	IAIN Kendari
32.	IAIN Zawiyah Cot Kala

⁵⁰ Sugiyono, P. D. Metode Penelitian Kuantitatif Dan Kualitatif Serta R&D. In *Alfabeta, CV*, 2013.

⁵¹ <https://e-smsdiktis.kemenag.go.id/login#>. (2021).

No	State Islamic Universities in Indonesia
33.	IAIN Sorong
34.	STAIN Madina

Types and sources of data used in research This study's literature method collection was obtained from reading, summarizing, or recording the library data obtained from books, magazines, newspapers, letters, news, journals, papers, and others. Research data was obtained from the website of each existing PTKIN sample in the study. This is by FPDI. The collection of this data gives a score of "1" for disclosure, which corresponds to "0" for disclosure that does not exist on the website at every PTKIN.

Measuring instrument in study This use tool measures the Kruskal Wallis test given the average, i.e., p -value < 0.05 and p -value < 0.1 are appropriate with indicators in the eight items of *the Fraud Prevention Disclosure Index (FPDI)* as follows:

Aspect	No	Disclosure Items
Integrity and Governance	1	There is an Integrity Unit
	2	Vision and Mission of the Integrity Unit
	3	Integrity Framework
	4	Integrity Unit Organizational Chart
	5	Integrity Unit Functions
	6	Integrity Unit Objectives
	7	News About Integrity
	8	Integrity Pledge/Corruption Free Promise
	9	Governance Guidelines Compliance Audit
	10	Online Integrity Plan
	11	Internalization of a Culture of Integrity
	12	Governance Integrity Committee
	13	Name and contact number of the person in charge
	14	Integrity Award
	15	Integrity Program
	16	Training (Specifically About Integrity, For Example, Programs About Integrity)
	17	Integrity Unit Poster
	18	Hotlines
	19	Online Integrity Handbook
	20	Online Link to University Integrity Unit
Rule	21	Reporting Violations
	22	Responsibility for Declaring Assets
	23	Monitoring Staff Who Do Online Business
	24	Flexible Working Hours
	25	Use of Car Stickers
	26	Outside Work
	27	Use of Punch Cards/Biometric Devices and Appropriate
	28	Alternative Procedures in Case Previous Mechanisms Fail to Function
	29	Permission or mechanism to leave the office during official working hours
	30	Management of Staff Discipline Problems

Aspect	No	Disclosure Items
	31	Bribery-Corruption/Fraud/Criminal Violation Including Trust
	32	Drug Abuse
	33	False Claims
	34	Falsification of Doctor's Certificates
	35	Abuse of Power
	36	Acceptance of Gifts or Donations
	37	Giving Gifts
	38	Threats or Harassment
	39	Compliance with the Whistle Blower Act 2010 (UU 711) Law No. 30 of 2002 Corruption Eradication Commission
Internal Audit	40	Mission and Vision/ Audit Charter
	41	Objective
	42	Internal Audit Function
	43	Code of Ethics for Internal Auditors of the University Audit Board
	44	Internal Control Assessment Checklist
	45	Travel Allowance
	46	Tool Management
	47	Control Asset and Inventory Management
	48	Overtime
	49	Petty cash
	50	Control Vehicle Canerment
	51	Tender Management
	52	Procurement Management
	53	Expense Management
	54	Cash Security
	55	Cash Receipt
	56	Management Control
	57	Name and Number of Responsible Person
	58	Internal Audit Organizational Structure
	59	Member of the Internal Audit Committee
	60	Risk Management Committee
	61	Client Charter
	62	Telephone Line
	63	Audit Info Graphics
	64	Financial Management Checklist
	65	Types of Audit Services
	66	Internal Audit Meeting
	67	News And Activities
	68	Feedback Form
	69	Audit Training
	70	Internal Audit Committee
	71	Audit Plan
	72	Quality Certificate
	Scholarship	73
74		Vision and mission
75		Objective
76		Value For Scholarship

Aspect	No	Disclosure Items
	77	Organizational structure
	78	Client Charter
	79	Scholarship Internal Control Procedures
	80	Activity
Core Values	81	Ethical/Moral Values Fraud Prevention, Detection, and Management Strategy Action Plan
Fraud Prevention Strategy	82	Fraud Prevention, Detection, and Management Strategy Action Plan
	83	Fraud Risk Assessment and Investigation Procedures
	84	Statement That the University Will Take Action on Fraud Cases
	85	A statement that the University
	86	University will cooperate fully with external investigative agencies
	87	Statement That the University Will Recover and Losses Due to Fraud
	88	Statement that all fraud will be reported to the Internal Audit Department
	89	Helpline Where Employees Can Get Advice/Info About Ethical Work Behavior IT Governance
Fraud Response Procedures	90	Statement That the University Will Report Fraud as Soon as Possible
	91	Statement Letter that the University Will Hold a Meeting Regarding <i>Fraud Case Investigation</i>
	92	A statement that the university will take precautions against further harm
	93	Statement That the University Will Recover Losses
	94	References For Employees Disciplined or Sued for Fraud
	95	Further Actions
Maintenance of Consciousness	96	Code of Ethics Training
	97	Privacy Principles Training
	98	Fraud Control Training
	99	Training and Exposure as Competency Requirements for Fraud
	100	Control Investigators Disclosure of Qualifications and Training for Fraud Control Officials

Sources: (Joseph, Omar, et al., 2021a)

Done checking returns use computer assistance Statistical Product and Service Solutions (SPSS) Version 23 and use technical Kruskal Wallis nonparametric data analysis as follows:

1. Statistics Descriptive, describing the data obtained from the sample without analysis, carries on for K's exciting conclusion.
2. *Kruskal-Wallis* is one of the nonparametric statistical tools in the group of procedures for independent samples. *Kruskal-Wallis* test with the test statistic H , which has a *Chi-Square distribution*. mark from arithmetic $\leq \chi^2$ table or $p\text{-value} \leq \alpha$, then rejects H_0 or the null hypothesis. Likewise, the

null hypothesis is accepted if $H_{count} > \chi^2$ table or $p\text{-value} > \alpha$. The assumptions used apply Kruskal-Wallis as follows:

- a Data is sample random.
- b The population (sample) does not follow something distribution certain
- c Amount sample No Sam big
- d Ordinal scale data scale type
- e Each sample No each other related/influencing
- f Variable random continuous

As for the formulation hypothesis in testing *Kruskal-Wallis* as follows:

$H_0 : \mu_1 = \mu_2 = \dots = \mu_n$ $H_1 : \mu_1 \neq \mu_2 \neq \dots \neq \mu_n$ or

$H_1 : \exists ! \mu_i$ No same , where $i = 1, 2, \dots, n$

With formula general Kruskal Wallis

$$H = \frac{2}{N(N+1)} \sum_{i=1}^k \frac{R_i^2}{n_i} - 3(N+1)$$

Where,

H: Kruskal-Wallis value of results calculation

R_i: amount rank of group/category i

n_i: Many cases in samples in groups/categories, i

k: many group/category

N: amount all over observation ($N = n_1 + n_2 + n_3 + \dots + n_k$) ⁵²(Quraishy & Hasni, 2021).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

1. *Fraud Prevention*

Index *fraud prevention* has checked based on 100 categorized items into eight aspects that are:

- a. Integrity and Governance
- b. Rule
- c. Internal Audit
- d. Scholarship
- e. Core Values
- f. Prevention Strategy Fraud
- g. Procedure Response Fraud
- h. Maintenance Awareness

⁵² 7 Quraish, A., & Hasni, N. (2021). Kruskal-Wallis Analysis of Students' Numerical Ability. *VARIANCE: Journal of Statistics and Its Application on Teaching and Research*, 3 (3), 156-161. <https://doi.org/10.35580/variasiunm29957>

Several items for each aspect are shown in the table below. Index items the most *fraud prevention* disclosed in PTKIN based on E-SMS in 2021 are Core Value Aspects (88.2%) and Aspects Maintenance Awareness (87.1%) follows the table:

Analysis of Descriptive *Fraud Prevention*

No	Aspect	Indicator	Score	Percentage
1	Integrity	20	525	77,2
2	Rule	19	421	65,2
3	Internal audit	33	947	84,4
4	Scholarship	8	234	86,0
5	Core Value	1	30	88,2
6	Fraud prevention strategy	8	233	85,7
7	Fraud response procedures	6	171	83,8
8	Maintanances of consciousness	5	148	87,1
			100	2709
				79,7

According to the calculation above 34 results, PTKINs in Indonesia have 79.7 of the 100 items in the calculation index. UIN Syarif Hidayatullah, IAIN Batusangkar, and UIN Sunan Gunung Djati own the highest amount of disclosure for *fraud prevention*, namely 98 items.

Disclosure UIN Ar-Raniry and UIN Imam Bonjol carried out the lowest amount of item disclosure, 69 out of 100 items. The sufficient level of disclosure, 79.7%, contradicts a previous study on universities or high college websites based outside of Islamyang in Malaysia and Indonesia.

His high-level disclosure of *fraud prevention* at a PTKIN in Indonesia can caused by PTKIN 's awareness and commitment that within Islam is strictly prohibited exists fraud. More specifically, it is haram and strictly prohibited in Islamic religious teachings. Existing college websites tall, it can prevent fraud Because publishing every related activity with finance or activity organization at each campus will have more openness in doing his tasks.

1. Integrity

In aspect integrity, namely, 20 necessary items disclosed on the website of every PTKIN in Indonesia that has become a sample, 3 PTKINs expressed it in a way entire aspect integrity, IAIN Bukit Tinggi, IAIN Sheikh Nurjati and IAIN Salatiga. The lowest score was at PTKIN UIN Ar-Raniry and UIN Imam Bonjol, with a score of 0 items and no disclosure on aspects of this. For precise results from the disclosure of eight aspects in each PTKIN according to E-SMS in 2021, as follows:

No	Name of PTKIN	IG	RL	IA	SC	C V	FP S	FR S	M C	Total
1	UIN Syarif Hidayatullah	18	19	33	8	1	8	6	5	98
2	UIN Sunan Gunung Djati	18	19	33	8	1	8	6	5	98
3	UIN Walisongo	20	16	33	8	1	8	6	5	97
4	UIN Sunan Ampel	20	16	33	7	1	8	6	5	96
5	UIN Maulana Malik Ibrahim	20	16	33	7	1	8	6	5	97
6	UIN Sultan Syarif Kasim Riau	20	16	33	8	1	8	6	5	97
7	UIN Sultan Maulana Hasanuddin	20	6	32	8	1	8	6	5	86
8	UIN Sunan Kalijaga	20	16	33	7	1	8	6	5	96
9	UIN Raden Said Surakarta	20	16	33	8	1	8	6	5	97

No	Name of PTKIN	IG	RL	IA	SC	C V	FP S	FR S	M C	Total
10	UIN Alauddin	20	16	33	8	1	8	6	5	97
11	UIN Antasari	20	16	33	8	1	8	6	5	97
12	UIN Fatmawati Sukarno	20	16	33	8	1	8	6	5	97
13	UIN Raden Fatah	20	16	33	7	1	8	6	5	96
14	UIN Sulthan Thaha	20	16	33	8	1	8	6	5	96
15	UIN Mataram	17	18	33	8	1	8	6	5	96
16	UIN Sayyid Ali Rahmatullah	20	9	32	8	1	8	6	5	89
17	UIN Prof. Kiai H. Saifuddin Zuhri	20	9	32	7	1	8	6	5	85
18	UIN Sultan Aji Muh. Idris	18	9	24	7	1	7	3	5	74
19	UIN Datokarama	18	9	24	7	1	7	3	5	74
20	UIN Sumatera Utara	18	9	24	7	1	7	3	5	74
21	UIN Imam Bonjol	0	9	33	8	1	7	6	5	69
22	UIN Ar-Raniry	0	9	33	8	1	8	6	5	69
23	IAIN Batusangkar	18	19	33	8	1	8	6	5	98
24	IAIN Bukittinggi	20	16	33	8	1	8	6	5	97
25	IAIN Syekh Nurjati	20	16	33	8	1	8	6	5	97
26	IAIN Salatiga	20	16	33	8	1	8	6	5	97
27	IAIN Kudus	20	6	32	8	1	8	6	5	86
28	IAIN Palangkaraya	20	16	33	7	1	8	6	5	96
29	IAIN Pekalongan	20	14	33	8	1	8	6	5	95
30	IAIN Manado	16	15	29	8	1	7	6	5	87
31	IAIN Kendari	16	15	29	8	1	7	6	5	87
32	IAIN Zawiyah Cot Kala	16	15	29	8	1	7	6	5	87
33	IAIN Sorong	18	8	32	7	1	8	6	5	85
34	STAIN Madina	17	18	33	8	1	8	6	5	96
Total		52	42	94	23	30	23	17	14	2709
Average		15,4	12,4	27,9	6,9	0,9	6,9	5,0	4,4	79,7

Sources: Processed data (2023).

Information:

- IG : Integrity
- RL : Rule
- IA : Internal Audit
- SC : Scholarship
- CV : Core Value
- FPS : Fraud prevention strategy
- FRS : Fraud response procedures
- MC : Maintanances of consciousness

2. Rule

A rule is a method or action determined and must be executed by the organization. One of its bases or guidelines used by management in determining and implementing all activities in the company is activity accountancy.⁵³

Aspect rule has 19 disclosure items for the prevention of cheating; based on the results obtained, it is seen that UIN Syarif Hidayatullah, IAIN Batu Sangkar, and UIN Sunan Gunung Djati own the highest scores compared with

⁵³ Rizky, M., and Aida Fitri, F. "The Influence of Internal Control Effectiveness, Compliance with Accounting Rules, Law Enforcement, and Unethical Behavior on Accounting Fraud," *Scientific Journal of Accounting Economics Students (JIMEKA)* 2, no. 1 (2017).

other PTKIN. The lowest score for disclosure prevention fraud by UIN Sultan Maulana Hasanuddin and IAIN Kudus was only six scores of 19 disclosure items prevention fraud.

3. Internal Audit

The role of internal audit for college staff is to give guarantees and provide independent consultation. Internal audits are essential for helping the success of an organization.

The internal audit aspect has 33 disclosure items to prevent fraud from the results obtained. 23 PTKINs in Indonesia have scored total in disclosure prevention fraud, including IAIN Bukit Tinggi, IAIN Sheikh Nurjati, and IAIN Salatiga. The lowest scores were by UIN Sultan Aji Muhammad Idris, UIN Datokrama Palu, and UIN North Sumatra, with a score of 24.

4. Scholarship

Scholarship forms help finance provided to purposeful individuals for use in sustainability education undertaken.

Aspect scholarship has 8 FPDI disclosure items based on the results obtained from the PTKIN website show that 26 PTKINs have scored a total of FPDI, including IAIN Bukit Tinggi, IAIN Syekh Nurjati and IAIN Salatiga with scores of eight items and disclosure with score Lowest is UIN Sunan Ampel, UIN Sunan Kalijaga and UIN Professor Kiai Haji Saifuddin Zuhri Purwokerto with score 7.

5. Core Values

Values, culture, and ethics in college are very high. Trauma colleges based on Islam, by Sharia mus, must be ethical and moral to become guidelines for daily life in university organizations.

Aspect Core values have one disclosure item, *fraud prevention*, and all PTKINs in Indonesia fulfill scores on value items core.

6. Prevention Strategy Fraud

Prevention of *fraud* is a fundamental aim. To prevent fraud at all levels of the organization, we are maintaining the potency of criminal actions based on trial and error, making it difficult for the perpetrators to move forward.

Aspect strategy prevention fraud has eight disclosure items prevention fraud, including IAIN Bukit Tinggi, IAIN Sheikh Nurjati, and IAIN Salatiga own mark total of eight items and score one of the lowest was PTKIN UIN Sultan Aji Muhammad Idris Samarinda with amount score three items.

7. Procedure Response Fraud

Evaluate response anti-fraud profession generally is an effort to prevent cheating that will happen. Prevention refers to creating an environment with a slight possibility of.

There are six disclosure items prevention fraud that PTKIN owns it scored complete in disclosure prevention fraud in aspect This including UIN Sunan Ampel, UIN Sunan Kalijaga, and UIN Professor Kiai Haji Saifuddin Zuhri Purwokerto with a score of 6 disclosure items prevention fraud and PTKIN which has score Lowest in disclosure of this item namely UIN Suktan Aji Muhammad Idris with score 3.

8. Maintanances of consciousness

Awareness anti-fraud is an effort to increase awareness of preventing fraud committed by all parties involved in an organizational unit or inattention, like in college.

Increasing awareness of neighboring fraud can give consideration and sensitivity to all stakeholders in the college. Five items are in this aspect, and all PTKIN in Indonesia are categorized as very good / good according to E-SMS. All of Indonesia fills in complete disclosure prevention fraud in aspect This.

Kruskal-Wallis test

count $\leq \chi^2$ table or p-value $\leq \alpha$ then rejects H_0 or the null hypothesis. Likewise, the null hypothesis is accepted if $H_{count} > \chi^2$ table or p-value $> \alpha$. The assumptions used apply Kruskal-Wallis as follows:

- A. Data is sample random
- B. The population (sample) does not follow something distribution certain
- C.Amount sample No Sam big
- D. Ordinal scale data scale type
- E. Each sample No each other related/influencing
- F. Variable random continuous

Statistics Test	
	Universities
Kruskal-Wallis H	19.694
df	15
Asymp. Sig.	0,184
a. Kruskal Wallis Test	
b. Grouping Variable: FPGI	

Sources: statistics data (2023).

Disclosure prevention fraud at PTKIN is very significant and capable of helping prevent fraud via each website college high Islamic country in Indonesia, with a significant value of 0.184, bigger than 0.05. His height level disclosure *fraud prevention* at PTKIN in Indonesia is mentioned in several matters as follows:

1. There is pressure or regulations on external
2. Reputation organization
3. Strong leadership
4. There is a system management of effective risk

It can be confirmed that disclosure *fraud prevention* at PTKIN in Indonesia is accepted.

CONCLUSION

Based on the research that has been conducted, it can be concluded that fraud prevention is disclosed at Islamic religious universities in Indonesia. Apart from that, disclosures can be found on the websites of each Islamic religious college in Indonesia. Relatively high and able to reveal fraud in every Islamic religious college in Indonesia and show weaknesses and strengths in each aspect.

This can be used as a reference for making decisions in the organization to pay more attention to fraud prevention, both external and internal.

From the Islamic economic view, this research wants to prove that acts of fraud or corruption are acts that are prohibited in Islam, and the Koran also states firmly the prohibition of these acts. This action also occurred at Islamic religious universities in Indonesia and has been in the spotlight recently. It would be better for every university in Indonesia, mainly Islamic religious universities, to be able to provide openness regarding university financial matters with the widespread news of corruption in universities, both private, state, and those with Islamic views so that in the future it will not harm other parties affected by it. Universities must be able to continuously update every day on positive activities so that they have a positive impact on local communities and in Indonesia.

Author's Contribution

Sri Wulandari, Mujahidin: Contribute to formulating research ideas, collecting data, processing data, and interpreting data.

Ach. Yasin: Contributing to writing systematics, research methods.

Andi Irfan: Contributing to analyzing interpretation results, the language proofread.

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Declaration of Competing Interest

The author declares that there is no conflict of interest.

Ethical Approval

Ethical approval No patient-identifying parts in this paper were used or known to the authors. Therefore, no ethical approval was requested.

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