JRSSEM 2025, Vol. 05, No. 7, 20 – 26
E-ISSN: 2807 - 6311, P-ISSN: 2807 - 6494

# The Impact of Leadership Practices and Internal Control Systems on Strengthening the Integrity System

**Ida Rianti**
Universitas Trisakti, Indonesia
*E-mail: iddutz@gmail.com

**Abstract.** Corruption remains a serious challenge in the public sector, including in Indonesia's supreme audit institution (BPK), despite existing regulations and oversight mechanisms. This research aims to examine the influence of leadership practices and internal control systems on strengthening integrity systems. The research was conducted using a quantitative approach with survey participants, namely internal auditors at the BPK Integrity Enforcement Inspectorate, with a final sample of 32 respondents. The results of the study show that, both partially and simultaneously, leadership practices and internal control systems have a significant effect on the integrity system. The implications of these findings suggest that leadership practices and internal control mechanisms have a direct impact on the formation of a culture of transparency and accountability, oriented toward integrity values. Strong leadership and an effective, integrated internal control system can create a comprehensive governance framework to support organizational integrity. These findings provide practical guidance for public sector institutions in designing leadership development programs and strengthening internal control mechanisms to enhance integrity and prevent corruption.

**Keywords:** Leadership Practices, Internal Control Systems, Integrity System Paper type: Research paper

## INTRODUCTION

Fraud is a deliberate act to take or eliminate property or money through deception or unfair means (ACFE, 2020). The ACFE Indonesia survey (2020) shows that corruption is the most common type of fraud and causes the largest losses, at 64.4%. This finding is in line with a (PwC, 2020) that identified common schemes such as bribery and corruption, procurement fraud, asset abuse, and customer fraud. Based on Transparency International (TI), Indonesia's Corruption Perception Index (CPI) stagnated at a score of 34 in 2022–2023, ranking 110th and 115th out of 180 countries, reflecting a deterioration in public perception of the government's commitment to eradicating corruption. According to nasional.kompas.com (Kompas.com, 2024) (Novianti, 2024), there are at least six corruption cases involving BPK personnel in various forms, such as bribery to obtain a Wajar Tanpa Pengecualian (WTP) opinion and manipulating findings for gratuities. This fact shows that the integrity of the organization still faces serious challenges despite various regulations, anti-corruption programs, and oversight systems that have been implemented.

Corruption becomes a collective problem when individuals continue to act corruptly because the majority of others do so as well. According to (Lukito, 2016) in (Sihombing et al., 2022), Indonesia strengthens its anti-corruption culture through Law No. 31/1999 jo. Law No. 20/2001, which requires collaboration between the government and the private sector in strengthening integrity through various mechanisms. Various anti-corruption initiatives have been implemented, including the National Strategy for Corruption Eradication and Prevention (stranas PK), LHPKN reporting obligations, strengthening the Integrity Zone, bureaucratic reform, improving the goods and services procurement system, and implementing an Anti-Bribery Management System (SMAP) based on ISO 370001. The Corruption Eradication

Commission (KPK) developed the Integrity Assessment Survey (SPI) as a national instrument to assess the integrity of public institutions through the National Integrity Index (C. E. Commission, 2023, 2024, 2025; C. of S. O. of the T. Commission, 2017). This assessment is based on the perceptions and experiences of service users, employees of related agencies, and experts to map corruption risks and evaluate the effectiveness of prevention efforts (Fourie & Ackermann, 2013). A low SPI score indicates a higher risk of corruption. Based on the SPI Reports for 2022, 2023, and 2024, the average national SPI scores were 71.94, 70.97, and 71.53, respectively. Although the 2024 index rose by 0.56 points from the previous year, national integrity remains in the vulnerable category.

Integrity is the consistency between beliefs, decisions, and actions, as well as adherence to values and principles (Malan, 2007; Rusnindita et al., 2017), reflecting the quality of moral governance at both individual and organizational levels (Werhane & Freeman, 1997). In the public sector, integrity reflects the alignment of behavior with values, norms, and public interests, and requires a commitment to prioritizing public interests over personal interests (OECD, 2020). From an organizational perspective, integrity serves as the foundation of governance and functions as a control system when individual behavior is consistent with organizational values, rules, and standards, thereby supporting transparency, accountability, and corruption prevention (Sihombing et al., 2022; Pitaloka et al., 2022). Improving the practice of integrity systems is a strategic way to ensure public sector accountability (Said et al., 2019), where the strengthening of organizational integrity is influenced by leadership practices and internal control systems.

Several studies have examined the relationship between leadership practices, internal control systems, and integrity. For instance, Alam et al. (2019) found that leadership practices and internal control systems significantly influence accountability and integrity in Malaysian public sectors. Similarly, (Bonsu et al., 2022) highlighted the role of ethical leadership and internal control in enhancing public sector accountability. In the Indonesian context, Pitaloka et al. (2022) demonstrated that transformational leadership positively affects organizational integrity, while (Hardiningsih et al., 2020; Siregar & Tenoyo, 2015; Sow et al., 2018; Yammarino et al., 1993) emphasized the importance of internal control systems in fostering accountability and preventing fraud. However, studies focusing on internal auditors as key respondents in integrity enforcement bodies remain limited (Yahya et al., 2022). This research aims to address this gap by examining the influence of leadership practices and internal control systems on strengthening integrity systems within the BPK Integrity Enforcement Inspectorate (Wardah et al., 2022).

Leadership with integrity is the main prerequisite for forming an effective integrity system in which commitment, exemplary conduct, and ethical leadership ensure transparency, accountability, and conflict-of-interest management in public decision-making (OECD, 2020; (Wanisa & Solomon, 2023). Organizational integrity faces key challenges in the form of integrity risks and potential violations, which can be minimized through the integration of risk management and organizational ethics (Setiawan, 2019). Good governance begins with effective and efficient internal controls that prevent fraud, corruption, and misuse of resources while ensuring transparency, accountability, and fraud prevention, and supporting the achievement of organizational goals (Bonsu & Appiah, 2022; (Abdullah et al., 2015) Kristansi et al., 2023; Raharjo et al., 2023) (Iskandar & Yuniasih, 2019). An internal control system

complements these efforts by providing oversight structures and mechanisms capable of mitigating risks and strengthening governance (Ladewi et al., 2020). Based on this rationale, this study aims to examine the influence of internal organizational factors, namely leadership practices and control systems, on strengthening the organizational integrity system.

This study is expected to provide both theoretical and practical contributions. Theoretically, the findings can enrich the literature on organizational integrity in the public sector, particularly regarding the role of leadership practices and internal control systems in strengthening integrity systems. The results may also reinforce transformational leadership theory and the COSO framework in the context of integrity enforcement within supreme audit institutions. Practically, this research can serve as an evaluation and reference for the BPK Integrity Enforcement Inspectorate in enhancing leadership effectiveness and internal controls to build a sustainable integrity culture. Furthermore, the findings can be used as a guideline for other government institutions in designing integrity-based anti-corruption policies and programs.

## MATERIALS AND METHODS

This research used an online survey method involving 32 respondents who met the criteria of being internal auditors at the Integrity Enforcement Inspectorate. This study employed a descriptive quantitative approach. Primary data were obtained through a Likert scale questionnaire (1–7) and analyzed using multiple linear regression. The research instrument measured the influence of Leadership Practices (X1) and Internal Control Systems (X2) on Integrity Systems (Y). The test was carried out using a statistical calculation application, namely SPSS (Statistical Package for the Social Sciences) version 25.

Leadership practices were measured based on auditors' perceptions of leadership effectiveness, including ethical responsibility, role modeling, and concern for values (Burns, 1978). The measurement instrument used 12 items adapted from (Alam et al., 2019) and Bonsu & Appiah (2022) (Brown & Treviño, 2006; Treviño et al., 2000), which were modified in accordance with Government Regulation Number 60 of 2008. The internal control system was measured through auditors' perceptions of assurance processes related to achieving organizational objectives, including the control environment, risk assessment, control activities, information and communication, and supervision (DiMaggio & Powell, 1983). This measurement adopted 10 items from (Alam et al., 2019) and Bonsu & Appiah (2022), also modified in accordance with Government Regulation Number 60 of 2008. Meanwhile, the integrity system was measured through auditors' perceptions of the extent to which ethics and integrity serve as the foundation for organizational activities. This measurement used 13 items from Said et al. (2019), (Alam et al., 2019), and (Johari et al., 2020).

Primary data were collected through an online survey using a structured questionnaire. The questionnaire was developed based on validated instruments from previous studies and adapted to the Indonesian public sector context (Indonesia, 2018). It employed a seven-point Likert scale (1 = strongly disagree to 7 = strongly agree) to measure respondents' perceptions. The survey was distributed via email and a secure online platform, accompanied by a research explanation and consent form. Data collection was conducted over a period of four weeks, with one follow-up reminder sent to non-respondents.

Data were analyzed using SPSS version 25. The analytical procedures encompassed

several stages: descriptive statistics were first applied to summarize respondents' demographic profiles and the central tendencies of the variables. Next, validity and reliability tests were conducted; validity was assessed using Corrected Item-Total Correlation with a critical r-table value of 0.349, while reliability was measured via Cronbach's Alpha with a threshold of $\alpha > 0.60$. Subsequently, classical assumption tests were performed, including normality testing using the Kolmogorov-Smirnov method, multicollinearity testing based on Tolerance (> 0.10) and Variance Inflation Factor (VIF < 10) criteria, and heteroscedasticity testing via the Glejser test. Finally, multiple linear regression analysis was employed to examine the partial and simultaneous effects of leadership practices and internal control systems on the integrity system (Kabuye et al., 2019). Hypothesis testing was carried out using t-tests for partial effects and F-tests for simultaneous effects, with a significance level set at 5%.

## RESULTS AND DISCUSSION

### Demographic profiles

This study collected several demographic data of respondents such as gender, age, position, academic qualifications, work experience in the internal auditor's unit and work experience at BPK. Based on the information in table 1, as many as 41% of male respondents and 59% of female respondents. The majority of respondents are in the age range of 36-45 years (69%) and have functional positions (75%). Statistics show that respondents' work experience at BPK is dominated by the range of 11-15 years (47%), followed by 16-20 years (34%), working for more than 20 years (16%), and only a small part of 3% is in the range of 6-10 years. The findings indicate that the majority of respondents have a long work experience at BPK. Referring to the category of long working at the Integrity Enforcement Inspectorate, the majority of respondents (40%) have This study collected several demographic data of respondents such as gender, age, position, academic qualifications, work experience in the internal auditor's unit and work experience at BPK. Based on the information in table 1, as many as 41% of male respondents and 59% of female respondents. The majority of respondents are in the age range of 36-45 years (69%) and have functional positions (75%). Statistics show that respondents' work experience at BPK is dominated by the range of 11-15 years (47%), followed by 16-20 years (34%), working for more than 20 years (16%), and only a small part of 3% is in the range of 6-10 years. The findings indicate that the majority of respondents have a long work experience at BPK. Referring to the category of long working at the Integrity Enforcement Inspectorate, the majority of respondents (40%).

**Table 1. Demographic information of respondents**

| Demographic Profile | | Total | Percentage |
|---|---|---|---|
| **Gender** | Male | 13 | 41% |
| | Female | 19 | 59% |
| **Age** | < 27 Years | 0 | 0% |
| | 27-35 Years | 3 | 9% |
| | 36-45 Years | 22 | 69% |
| | > 45 Years | 7 | 22% |

| Demographic Profile | | Total | Percentage |
|---|---|---|---|
| **Education** | Bachelor's/Diploma 4 | 16 | 50% |
| | Master's Degree | 16 | 50% |
| **Position** | Functional | 24 | 75% |
| | Structural | 8 | 25% |
| **Length of Service at BPK** | 0-5 Years | 0 | 0% |
| | 6-10 Years | 1 | 3% |
| | 11-15 Years | 15 | 47% |
| | 16-20 Years | 11 | 34% |
| | > 20 Years | 5 | 16% |
| **Length of Service at the Main Inspectorate** | 0-2 Years | 13 | 40% |
| | 3-5 Years | 7 | 22% |
| | 5-7 Years | 6 | 19% |
| | > 7 Years | 6 | 19% |

Note: Data collected through survey of internal auditors at the BPK Integrity Enforcement Inspectorate, 2024

## Descriptive statistics

Based on the results of the analysis in Table 3, it is known that the average value of the leadership practice variable (X1) is 5.298 with a standard deviation of 1.251 while the internal control system variable (X2) has an average of 5.872 with a standard deviation of 0.982. As for the integrity system variable (Y), the average value obtained was 4.234 with a standard deviation of 0.744. The survey scores showed that the majority of respondents agreed with statements outlining leadership practices, risk management, internal control system and integrity system in the Inspectorate Enforcement of BPK Integrity.

**Table 2. Descriptive statistics (N=32)**

| Variable | N | Min | Max | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Leadership practice (X1) | 32 | 1 | 7 | 5,298 | 1,251 |
| Internal control system (X2) | 32 | 2 | 7 | 5,872 | 0,982 |
| Integrity System (Y) | 32 | 1 | 7 | 5,404 | 1,199 |

Source: Primary data processed using SPSS v25

## Research Instruments and Their Testing

### Validity and Reliability Tests

The validity test was carried out to determine the validity of the research instrument. The validity test technique used is Corrected Item-Total Correlation. The number of study respondents was 32 respondents so that the R-value of the table with a significant level of 5% was 0.349. The questionnaire is declared valid if the calculated r value obtained is greater than the r of the table (0.349). Based on the results of the validity test in table 3, it is known that the calculated r value of the entire questionnaire item is greater than the r value of the table. In accordance with the basis of the validity test provisions, namely r count > r table, it can be

concluded that the questionnaire items used in the study have passed the validity test and are considered suitable for use.

The reliability test aims to determine the consistency of the research measuring instrument. The questionnaire is declared reliable if Cronbach's Alpha value > 0.60. The results of the reliability test in table 3 show that the Cronbach's Alpha value of the Leadership Practice variable (X1) is 0.912 > 0.60, the Internal Control System variable (X3) is 0,768 > 0,60 dan System Integrity (Y) is 0.891 > 0,60. Given that the questionnaire of all variables had a Cronbach's Alpha value greater than 0.60, it can be concluded that the questionnaire used in the study was a consistent or reliable questionnaire.

***Table 3. Construct validity and reliability***

| Variable | Calculated r value | Table r values | Cronbach's Alpha |
|---|---|---|---|
| Leadership Practices (X1) | 0,603 | 0,349 | 0,912 |
| | 0,570 | | |
| | 0,597 | | |
| | 0,660 | | |
| | 0,755 | | |
| | 0,701 | | |
| | 0,718 | | |
| | 0,869 | | |
| | 0,605 | | |
| | 0,658 | | |
| | 0,703 | | |
| | 0,726 | | |
| | 0,854 | | |
| Internal Control System (X2) | 0,632 | 0,349 | 0,768 |
| | 0,523 | | |
| | 0,744 | | |
| | 0,669 | | |
| | 0,685 | | |
| | 0,826 | | |
| | 0,832 | | |
| | 0,812 | | |
| | 0,527 | | |
| | 0,688 | | |
| Sistem Integritas (Y) | 0,641 | 0,349 | 0,891 |
| | 0,649 | | |
| | 0,655 | | |
| | 0,696 | | |
| | 0,801 | | |
| | 0,471 | | |
| | 0,626 | | |
| | 0,622 | | |
| | 0,648 | | |
| | 0,590 | | |
| | 0,752 | | |
| | 0,839 | | |
| | 0,656 | | |

Source: Author's calculation, 2024

**Classic Assumption Test**

**Normality Test**

Based on the normality test using the Kolmogorov-Smirnov Test, the significance value of Asymp was obtained. Sig (2-tailed) is 0.200. This value is greater than the alpha of 0.05 (0.200> 0.05), so it can be concluded that the data used in this study is normally distributed so that it meets the assumption of normality.

**Multicollinearity Test**

The multicollinearity test was performed to ensure that there was no excessive correlation between the free variables in the regression model. The test requirements were a tolerance value of > 0.10 and a Variance Inflation Factor (VIF) of < 10. The test results showed that Leadership Practice (X1) had a tolerance of 0.777 and VIF of 1.287, and the Internal Control System (X2) had a tolerance of 0.777 and VIF of 1.287. Given the overall tolerance value > 0.10 and the VIF value < 10.00, it can be concluded that there are no symptoms of multicollinearity in the regression model.

**Heteroscedasticity Test**

The test results showed that the significance of the Leadership Practice variable (X1) was 0.446 > 0.05, and the Internal Control System (X3) was 0.327 > 0.05. The overall variable obtained a significance of > 0.05, which means that there were no symptoms of heteroscedasticity in the study data.

**Table 4. Summary of Multicollinearity & Heteroscedasticity Test**

| *Coefficients* | | | | |
|---|---|---|---|---|
| ***No*** | ***Variable*** | ***Tolerance*** | ***VIF*** | ***Sig.*** |
| | *Constant* | | | .822 |
| 1 | Leadership Practices *(X1)* | 0,777 | 1,287 | .410 |
| 2 | Internal Control System *(X2)* | 0,777 | 1,287 | .327 |

Note: VIF < 10 and Tolerance > 0.10 indicate no multicollinearity; Glejser test significance > 0.05 indicates no heteroscedasticity

Source: Author's analysis, 2024

**The Influence of Leadership Practices on the Integrity System**

The regression coefficient ($\beta_1$) of 0.326 shows that leadership practices have a positive effect on the integrity system, indicating that improvements in leadership practices will be followed by improvements in the integrity system. The significance value of p = 0.01 (< 0.05) confirms a statistically significant positive influence (Anggara & Suprasto, 2020). The results of the study show that leadership practices have a significant positive effect on the integrity system. This finding is supported by respondents' assessments of strategic indicators, such as leaders' ability to consider risks in decision-making (83.28%), ensure stakeholder involvement in vision formulation (81.25%), encourage employee innovation and creativity (81.25%), and ensure the availability of policies, processes, and resources to support the achievement of the vision and mission (84.25%). However, aspects such as the internalization of basic values by

employees (71.88%) and providing honest and constructive performance evaluations and feedback (59.38%) remain relatively low.

This shows that leaders need to improve a more open and two-way communication pattern so that all employees can effectively internalize the organization's core values, and feedback mechanisms can be implemented transparently to ensure that performance evaluation serves as a means of improvement rather than merely an appraisal. These findings are consistent with transformational leadership theory, which emphasizes the role of leadership in shaping organizational values, ethics, and commitment, as well as the principle of good governance, which places leadership as the main pillar of integrity (Pelletier & Bligh, 2008). The results of this study align with those of (Kurniadi, 2017), Alam et al. (2019), (Hussein & Al-Hashmawi, 2022), Pitaloka et al. (2022), (Lubis et al., 2022; Simarmata et al., 2024), and (Listia, 2024), which show that ethical leadership positively contributes to the effectiveness of the organizational integrity system.

**The Influence of the Internal Control System on the Integrity System**

The regression coefficient ($\beta_3$) of 0.763 indicates that the internal control system has a positive effect on the integrity system, suggesting that improvements in internal control lead to the strengthening of the integrity system. The significance value of $p = 0.001$ ($< 0.05$) confirms a statistically significant positive effect. The results of the study show that the internal control system has a significant positive effect on the integrity system (Pittsburgh et al., 2022). This finding is supported by respondents' assessments, showing that 84.38% of respondents agreed that the organization effectively disseminated policies and procedures and took corrective action against violations. Additionally, 96.88% of respondents indicated that the organization consistently conducts regular policy evaluations with internal auditors. These findings align with the principles of the COSO framework, which emphasizes five key components of internal control that synergistically promote transparency, accountability, and compliance. Thus, internal control functions as a strategic instrument for strengthening organizational integrity (Kurniawan et al., 2024; Wilson, 2018).

The results of this study are consistent with the findings of (Aziz et al., 2015), (Widyatama et al., 2017), (Yesinia et al., 2018), Hardiningsih et al. (2020), and Pitaloka et al. (2022), which demonstrate that the internal control system has a significant positive effect on organizational accountability and integrity, as a strong control mechanism enhances transparency and prevents irregularities in governance management. Accountability can only operate effectively through proper internal controls. However, the integrity system does not depend solely on formal mechanisms but also on individual factors such as commitment and ethical values (Aramide & Bashir, 2015; Bass & Steidlmeier, 1999; Muliza & Astuti, 2023). This emphasizes that an organizational integrity system is a synergy between strong control mechanisms and a work culture that upholds integrity values.

**The Influence of Leadership Practices and Internal Control Systems on the Integrity System**

The results of the F-test show a significance value of 0.000 ($< 0.05$), indicating that leadership practices and internal control systems simultaneously have a significant effect on the integrity system (Nawawi & Puteh Salin, 2018). Both create synergies through complementary management interactions—leadership practices provide strategic direction and define organizational values, while internal control systems anticipate potential deviations and

ensure compliance with procedures and regulations. Collectively, they significantly strengthen organizational integrity.

## CONCLUSIONS

Based on the analysis of the data and the discussion above, it can be concluded that leadership practices have a significant positive effect on strengthening the integrity system, as indicated by the regression coefficient ($\beta_1 = 0.326$; $p = 0.012$). This finding is supported by respondents' assessments showing that leadership practices demonstrate the ability to make wise decisions, encourage innovation, and involve stakeholders to support the achievement of the organization's vision and mission. However, leaders need to strengthen two-way communication and transparent feedback mechanisms so that leadership practices can function optimally in accordance with the principles of transformational leadership and good governance.

The internal control system also has a significant positive effect on strengthening organizational integrity, as evidenced by the regression coefficient ($\beta_3 = 0.763$; $p = 0.001$), and is supported by the implementation of policy dissemination, corrective actions, and periodic evaluations consistent with the principles of the COSO framework. Simultaneously, leadership practices, risk management, and internal control systems have a significant positive effect on the integrity system by creating synergy through strategic direction, deviation mitigation, and compliance mechanisms that reinforce a culture of integrity and organizational sustainability.

## REFERENCES

Abdullah, M., Shukor, Z. A., Mohamed, Z. M., & Ahmad, A. (2015). Risk management disclosure. *Journal of Applied Accounting Research*, *16*(3), 400–432.

ACFE. (2020). *Fraud Indonesia Survey 2019*. ACFE Indonesia Chapter.

Alam, M. M., Said, J., & Aziz, M. (2019). Role of integrity system, internal control system and leadership practices on accountability practices in the public sector. *Social Responsibility Journal*, *15*, 955–976. https://doi.org/10.1108/SRJ-03-2017-0051

Anggara, I., & Suprasto, H. (2020). The influence of individual integrity and morality on accounting fraud with internal control system as mediation variable. *E-Journal of Accounting*, *30*, 2296. https://doi.org/10.24843/EJA.2020.v30.i09.p10

Aramide, S. F., & Bashir, M. M. (2015). Effectiveness of internal control system and financial accountability at local government level in Nigeria. *International Journal of Research in Business Management*, *3*(8), 1–6.

Aziz, M. A. A., Ab Rahman, H., Alam, M. M., & Said, J. (2015). Enhancement of public sector accountability through integrity system and internal control. *Procedia Economics and Finance*, *28*, 163–169.

Bass, B. M., & Steidlmeier, P. (1999). Ethics, character, and authentic transformational leadership behavior. *The Leadership Quarterly*, *10*, 181–217. https://doi.org/10.1016/S1048-9843(99)00016-8

Bonsu, A., Appiah, K., Gyimah, P., & Owusu-Afriyie, R. (2022). Public sector accountability: Do leadership practices, integrity and internal control systems matter? *IIM Ranchi Journal of Management Studies*, *2*.

Brown, M., & Treviño, L. (2006). Ethical leadership: A review and future directions. *The*

*Leadership Quarterly*, *17*(6), 595–616. https://doi.org/10.1016/j.leaqua.2006.10.004

Burns, J. M. (1978). *Leadership*. Harper & Row.

Commission, C. E. (2023). *Integrity Assessment Survey (SPI) Report in 2022*. KPK.

Commission, C. E. (2024). *Integrity Assessment Survey (SPI) Report for 2023*. KPK.

Commission, C. E. (2025). *Integrity Assessment Survey (SPI) Report in 2024*. KPK.

Commission, C. of S. O. of the T. (2017). *Enterprise risk management: Integrating with strategy and performance*. COSO.

DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, *48*, 147–160. https://doi.org/10.2307/2095101

Fourie, H., & Ackermann, C. (2013). Impact of COSO control components on internal control effectiveness. *Journal of Economic and Financial Sciences*, *6*, 495–518.

Hardiningsih, P., Udin, Masdjojo, G. N., & Srimindarti, C. (2020). Does competency, commitment, and internal control influence accountability? *The Journal of Asian Finance, Economics and Business*, *7*(4), 223–233.

Hussein, R. J., & Al-Hashmawi, M. Y. (2022). Ethical leadership and its impact on organizational integrity. *International Journal of Research in Social Sciences & Humanities*.

Indonesia, G. of the R. of. (2018). *Government Regulation Number 60 of 2018 concerning Official Trips of the President and Vice President of the Republic of Indonesia*. JDIH BPK RI.

Iskandar, M., & Yuniasih, R. (2019). Development of a fraud risk control policy framework for public sector organizations. *Advances in Economics, Business and Management Research*.

Johari, R., Alam, M. M., & Said, J. (2020). Factors contributing to integrity practices of Malaysian public sector officers. *Business Process Management Journal*. https://doi.org/10.1108/BPMJ-06-2020-0297

Kabuye, F., Kato, J., Akugizibwe, I., & Bugambiro, N. (2019). Internal control systems, working capital management, and financial performance. *Cogent Business & Management*, *6*, 1573524.

Kompas.com. (2024). *BPK is at the center of a number of corruption cases*. https://nasional.kompas.com/read/2024/05/10/11493411/bpk-di-pusara-sejumlah-kasus-korupsi?page=all

Kurniadi, D. (2017). A study of Islamic university leadership behavior. *Journal of Educational Administration*, *12*(1). https://doi.org/10.17509/jap.v22i1.5923

Kurniawan, A., Haliah, & Kusumawati, A. (2024). Internal control analysis and fraud prevention efforts in public sector accounting. *East Asian Journal of Multidisciplinary Research*, *3*(11). https://doi.org/10.55927/eajmr.v3i11.11809

Ladewi, Y., Nurhayati, N., Mizan, M., & Janatul, R. (2020). Implementation of government internal control system on fraud prevention. *Accounting Studies*, *21*(1), 99–107. https://doi.org/10.29313/ka.v21i1.5835

Listia, W. (2024). Leadership and integrity are the main pillars in corruption prevention. *Causa: Journal of Law and Citizenship*, *9*(1), 41–50. https://doi.org/10.3783/causa.v9i1.8165

Lubis, W., Dewi, R., Pristanti, N. A., Dalimunthe, M. B., & Sagala, G. H. (2022). Instructional Leadership in Elementary School: An Explanatory Study. *Advances in Economics, Business and Management Research*, *204*. https://doi.org/10.2991/aebmr.k.220104.017

Lukito, A. S. (2016). Building anti-corruption compliance through national integrity system in Indonesia. *Journal of Financial Crime*, *23*(4), 932–947. https://doi.org/10.1108/JFC-09-2015-0054

Malan, D. (2007). Integrity. In *The A to Z of Corporate Social Responsibility*. John Wiley & Sons.

Muliza, A. T., & Astuti, C. D. (2023). The influence of internal control, employee integrity and organizational commitment on fraud prevention. *Ebid: Digital Business Economics*, *1*(2), 203–208. https://doi.org/10.37365/ebid.v1i2.225

Nawawi, A., & Puteh Salin, A. S. A. (2018). Internal control and employees' occupational fraud on expenditure claims. *Journal of Financial Crime*, *25*. https://doi.org/10.1108/JFC-07-2017-0067

OECD. (2020). *OECD Public Integrity Handbook*. OECD Publishing. https://doi.org/10.1787/ac8ed8e8-en

Pelletier, K. L., & Bligh, M. C. (2008). The aftermath of organizational corruption: Employee attributions and emotional reactions. *Journal of Business Ethics*, *80*(4), 823–844. https://doi.org/10.1007/s10551-007-9471-8

Pittsburgh, B. D. G., Carolina, A., & Abrori, R. (2022). The role of the integrity system, internal control system, leadership and organizational commitment to accountability. *InFestasi*, *18*(2), 143–154. https://doi.org/10.21107/infestasi.v18i2.17534

PwC. (2020). *Opportunities for Fraud and Economic Crime in the face of Adversity*. PwC Kenya. https://www.pwc.com/ke/en/assets/pdf/gecs-report-2020.pdf

Rusnindita, K., Rosidi, & Baridwan, Z. (2017). Determinants of quality of the government's internal control system. *Journal of Research and Applications: Accounting and Management*, *2*(2). https://doi.org/10.33795/jraam.v2i2.105

Setiawan, R. (2019). *The role of internal auditors and risk management in companies*.

Sihombing, R. P., Soewarno, N., & Agustia, D. (2022). The mediating effect of fraud awareness on the relationship between risk management and integrity system. *Journal of Financial Crime*. https://doi.org/10.1108/JFC-02-2022-0058

Simarmata, J. K., Permana, W., & Kawedar, W. (2024). The role of the integrity climate in explaining the influence of ethical leadership on integrity violations in the public sector. *Owner: Research and Journal of Accounting*, *9*(1), 246–259. https://doi.org/10.33395/owner.v9i1.2514

Siregar, S. V. N. P., & Tenoyo, B. (2015). Fraud awareness survey of private sector in Indonesia. *Journal of Financial Crime*, *22*(3), 329–346. https://doi.org/10.1108/JFC-03-2014-0016

Sow, A., Basiruddin, R., Mohammad, J., & Abdul Rasid, S. Z. (2018). Fraud prevention in Malaysian small and medium enterprises. *Journal of Financial Crime*, *25*. https://doi.org/10.1108/JFC-05-2017-0049

Treviño, L., Hartman, L., & Brown, M. (2000). Moral person and moral manager: How executives develop a reputation for ethical leadership. *California Management Review*, *42*(4), 128–142. https://doi.org/10.2307/41166057

Wanisa, Z., & Solomon, R. V. (2023). Evaluation of a decade of integrity zone development in Indonesian central government agencies. *Discussion: Journal of State Administration*, *11*(1), 1–18. https://doi.org/10.30656/sawala.v11i1.6428

Wardah, Z., Carolina, A., & Wulandari, A. (2022). Influence of whistleblowing system, internal control, leadership and organizational culture on fraud prevention. *Nominal Barometer of Accounting and Management Research*, *11*(2), 233–247. https://doi.org/10.21831/nominal.v11i2.49346

Werhane, P., & Freeman, R. (1997). *Encyclopedic Dictionary of Business Ethics*. Blackwell.

Widyatama, A., Novita, L., & Diarespati, D. (2017). Effect of competence and internal control systems on village government accountability. *Indonesian Periodical Journal of Accounting and Finance*, *2*(2), 1–20.

Wilson, F. M. (2018). *Organizational Behaviour and Work: A Critical Introduction*. Oxford University Press.

Yahya, N., Said, J., Zakaria, N. B., & Musa, K. (2022). Assessing corporate integrity practices with accountability of Malaysian statutory bodies. *Journal of Modern Accounting and Auditing*, *18*(1), 1–14.

Yammarino, F. J., Spangler, W. D., & Bass, B. M. (1993). Transformational leadership and performance: A longitudinal investigation. *The Leadership Quarterly*, *4*(1), 81–102. https://doi.org/10.1016/1048-9843(93)90005-E

Yesinia, N. I., Yuliarti, N. C., & Puspitasari, D. (2018). Factors affecting accountability in village fund allocation management. *Journal of Assets (Research Accounting)*, *10*(1), 105–112.