

# Organizational Commitment and Fraud Awareness on Fraud Prevention, with Forensic Accounting Skills as a Moderating Variable

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## ABSTRACT

*Fraud remains a critical challenge in public sector governance, requiring effective preventive strategies. This study examines the effects of organizational commitment and fraud awareness on fraud prevention, as well as the moderating role of forensic accounting skills in strengthening these relationships among the Government Internal Supervisory Apparatus (APIP). Using a quantitative approach, primary data were collected through questionnaires and interviews from 450 APIP officers across 32 Indonesian ministries and state institutions selected via purposive sampling. The data were analyzed using SPSS. The results indicate that fraud awareness has a significant positive effect on fraud prevention, while organizational commitment does not. Forensic accounting skills do not moderate the relationships between organizational commitment or fraud awareness and fraud prevention, but they have a significant direct effect. Additionally, internal control systems and risk management positively contribute to fraud prevention. These findings suggest that public sector fraud prevention should focus on strengthening fraud awareness through continuous education and an integrity-based culture, while integrating prevention efforts with internal control and risk management systems. Moreover, forensic accounting skills should be positioned as proactive components of fraud prevention frameworks, not merely investigative tools.*

**Keywords:** *Forensic Accounting Skills, Fraud Awareness, Fraud Prevention, Organizational Commitment.*

## INTRODUCTION

Fraud refers to intentional acts to obtain unlawful benefits, including asset misappropriation, financial statement fraud, and corruption (Murwaningsari & Rachmawati, 2024). Financial statements not prepared per applicable standards may mislead users. The Indonesian Fraud Survey 2019 reported corruption as the type of fraud causing the largest financial losses. Transparency International (2021) noted Indonesia's 2020 Corruption Perception Index score of 37/100, ranking 102nd of 180 countries, indicating persistent high corruption. Ariyanto (2020) found 81.76% of respondents viewed fraud as a major problem in public institutions, with over 65% demonstrating high fraud awareness; the DPR and provincial governments were perceived at highest risk.

Prior studies show inconsistent findings. Chen (2006) found that organizational commitment negatively affects performance, suggesting that strong commitment does not always prevent fraud in Taiwan and the U.S. In contrast, Indonesian studies by Lastri et

al. (2022) and Gunawan and Rizoan (2024) indicate that strong organizational commitment positively supports fraud prevention. However, effective prevention requires both commitment and high awareness of fraud risks through proper strategies.

Periansya et al. (2023) reported that fraud awareness does not have a significant positive effect on fraud prevention within organizations. In contrast, other studies have identified fraud awareness as one of the most influential factors in preventing fraud in the forms of financial statement manipulation, asset misappropriation, and corruption. Similarly, Murphy and Dacin (2011) found that fraud awareness has a positive effect on fraud prevention, suggesting that heightened awareness of fraudulent behavior plays a critical role in reducing the occurrence of fraud. Accordingly, Ariyanto (2020) emphasized that fraud awareness constitutes an essential action that must be implemented to effectively prevent fraud. Furthermore, Siregar and Tenoyo (2015) reported that Indonesian companies generally exhibit a moderate level of fraud awareness, indicating that this awareness still needs to be strengthened, particularly through the role of auditors with high integrity in the execution of audit activities.

Since the 1990s, forensic accounting has increasingly supported corporate investigations and litigation, integrating accounting and investigative techniques to prevent and detect fraud (Kaur et al., 2023; Alshurafat, 2024). In Indonesia, weaknesses in government internal controls are widespread, with 1,918 cases in accounting, 2,257 in budgetary management, and 1,132 in internal control structures reported in 2018 alone. Studies indicate that single internal control mechanisms, including the COSO framework, are insufficient to prevent all types of fraud, particularly corruption (Maulidi & Ansell, 2022; Rashid, 2022; Musyoki, 2023). Effective fraud prevention, therefore, requires both skilled forensic accounting and robust internal control systems to regulate activities and minimize deviations (Nawawi & Salin, 2018; Burzinji et al., 2022; Alzoubi, 2025).

A review of prior studies Mandal and Amilan (2023) indicates a positive and significant relationship between internal control systems and fraud prevention, particularly when accompanied by the implementation of risk management practices. Further evidence from Pradana and Rikumahu (2014) confirms that risk management helps organizations achieve their desired objectives by systematically identifying and managing fraud risks. Through effective risk management, organizations are better able to prevent the escalation of financial crimes (Putra & Yogiswara, 2021; Gupta et al., 2023; Berry et al., 2023).

Given the diversity of empirical findings and the inconsistencies observed across studies examining similar topics, themes, and variables, this study introduces a moderating variable to strengthen the interactions among key determinants of fraud prevention and to achieve more robust results (Ulum & Suryatimur, 2022). The interaction created by the inclusion of a moderating variable is expected to enhance the effectiveness of fraud prevention. In line with Alfordy (2022), training government officials in forensic accounting knowledge, skills, and competencies is considered an effective mechanism for preventing fraud and organizational crimes. To ensure greater focus and analytical rigor, this study limits its scope to the Government Internal Supervisory Apparatus (APIP) as the object of investigation, with the objective of identifying the factors that influence fraud detection and prevention capabilities. Specifically, this study examines the effect of organizational commitment and fraud awareness, while strengthening these relationships through forensic accounting skills as a moderating variable.

## LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

### The Effect of Organizational Commitment on Fraud Prevention

Legitimacy theory explains how public perceptions of authority shape moral acceptance of leaders' decisions and align organizational behavior with social norms, highlighting the need to prevent deviant or fraudulent behavior by public officials (Furnell & Dowling, 2019; Suchman, 1995). The theory frames public officials as agents entrusted to manage resources ethically on behalf of citizens as principals, a concept supported by

Jensen and Meckling's (2019) agency theory. While extensive research exists on organizational commitment and fraud awareness, studies integrating these variables in public sector auditing remain limited, and inconsistent empirical results indicate the need for a moderating factor to strengthen fraud prevention mechanisms.

Increasingly complex fraud schemes require government auditors to possess specialized forensic accounting skills. However, Government Regulation Number 60 of 2008 on the Government Internal Control System emphasizes structural, procedural, and risk management aspects, leaving forensic competencies underdeveloped. Consequently, APIP auditors' application of forensic techniques in fraud detection and prevention remains suboptimal. Prior research demonstrates that forensic accounting skills positively influence fraud detection and prevention through the integration of accounting, auditing, and investigative competencies. By enhancing technical capabilities, these skills complement ethical and procedural frameworks, ensuring that financial oversight is both rigorous and reliable.

Equally important is organizational commitment, which plays a preventative role by fostering employee loyalty, compliance with internal rules, and a strong ethical culture. Employees with high commitment are more likely to follow internal controls, report suspicious activities, and support audit procedures, thereby reducing fraud risk. As noted by Al Duhaidahawi et al. (2020) and Monteiro et al. (2021), organizations that cultivate values of integrity and loyalty can significantly enhance the effectiveness of fraud prevention mechanisms. Integrating organizational commitment with forensic accounting skills thus strengthens the capacity of public sector institutions to prevent, detect, and mitigate fraudulent practices, creating a more resilient and ethically guided financial management system.

H1: Organizational commitment has a positive effect on fraud prevention.

### **The Effect of Fraud Awareness on Fraud Prevention**

Fraud awareness complements organizational commitment by equipping employees with the knowledge and tools necessary to detect and prevent unethical practices. Training programs that focus on identifying signs of fraud, understanding reporting procedures, and recognizing organizational policies enhance employees' vigilance. Furthermore, a clear understanding of legal consequences and organizational sanctions strengthens employees' sense of accountability, encouraging responsible behavior in situations that could lead to financial misconduct (Prenzler, 2020). By providing these resources and guidance, organizations reinforce individual and collective responsibility for maintaining ethical standards.

As noted by Prajanti et al. (2023), higher levels of fraud awareness significantly enhance an organization's ability to prevent fraudulent activities, as employees who are well-informed about fraud schemes, reporting procedures, and potential consequences are better equipped to detect irregularities and take preventive action. When employees are both highly committed and aware of fraud risks, they are more likely to consistently follow ethical guidelines, adhere to internal control measures, and encourage peers to act with integrity. This interaction fosters a strong organizational culture characterized by accountability, transparency, and ethical behavior, which is essential for minimizing financial and operational risks. By promoting such a culture, organizations ensure that ethical practices are embedded in daily operations and that potential opportunities for misconduct are promptly identified and addressed (Eryanto, 2020). Together, organizational commitment and active fraud awareness form a robust defense mechanism, supporting a sustainable, ethically driven, and well-governed institution.

H2: Fraud awareness has a positive effect on fraud prevention.

### The Forensic Accounting Skills as a Moderating Variable

Forensic accounting skills serve as a crucial moderating factor in the relationship between organizational commitment and fraud prevention. These skills include expertise in fraud detection techniques, investigative accounting, data analytics, and knowledge of relevant laws and regulations, enabling employees to identify irregularities more effectively (Kaur et al., 2023; Afriyie et al., 2023). When employees possess strong forensic accounting skills, their organizational commitment translates more effectively into proactive anti-fraud behaviors. They can detect early warning signs, enforce internal controls, and respond decisively to suspicious activities, thereby strengthening the organization's ability to prevent financial misconduct (Ogunode & Dada, 2022; Eyibio, 2024). This combination of commitment and forensic expertise ensures that employees are not only loyal to organizational goals but also vigilant in safeguarding assets and maintaining ethical standards.

Similarly, forensic accounting skills enhance the effect of fraud awareness on fraud prevention. Employees with both awareness of fraudulent risks and technical investigative skills can better interpret anomalies, apply reporting mechanisms, and mitigate potential fraud incidents (Simbolon et al., 2024; Al Natour et al., 2025). This dual capability fosters a workplace culture of accountability, integrity, and transparency, making internal controls more effective and robust. Organizations that invest in developing forensic accounting competencies thus achieve higher fraud detection and prevention rates while promoting sustainable ethical practices across all levels of operation.

H3: Forensic accounting skills moderate the relationship between organizational commitment and fraud prevention.

H4: Forensic accounting skills moderate the relationship between fraud awareness and fraud prevention.

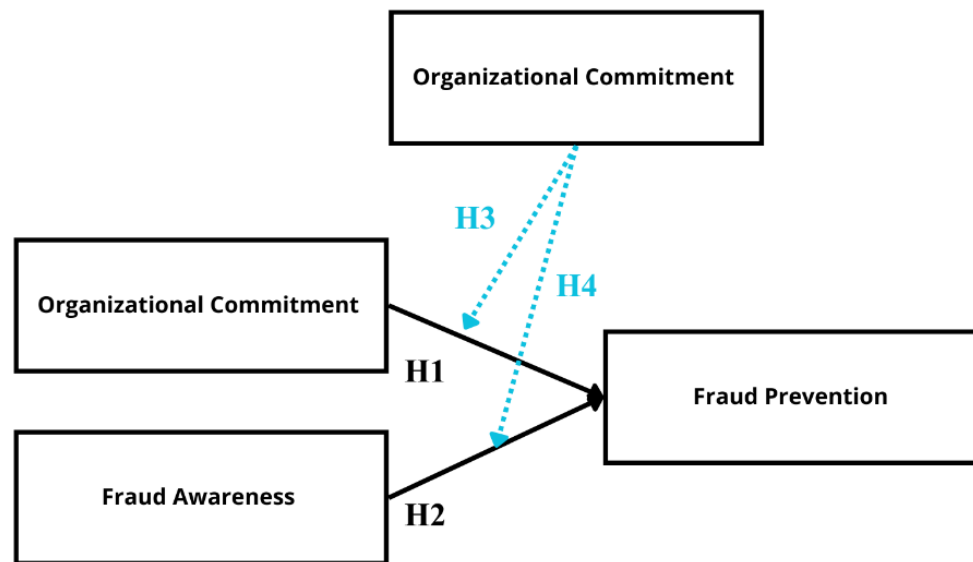


Figure 1. Conceptual Framework

Figure 1 illustrates the conceptual framework of this study, which examines the relationships between organizational commitment, fraud awareness, and fraud prevention. Organizational commitment (H1) and fraud awareness (H2) are hypothesized to have direct effects on fraud prevention. Additionally, forensic accounting skills are proposed as a moderating variable, strengthening the influence of organizational commitment (H3) and fraud awareness (H4) on fraud prevention.

## RESEARCH METHODS

This study employs a quantitative research design to empirically examine the effects of organizational commitment and fraud awareness on fraud prevention, with forensic accounting skills serving as a moderating variable. In addition, the study incorporates two control variables, internal control systems and risk management to enhance the robustness and comprehensiveness of the research model. A quantitative approach was selected to enable objective measurement of the relationships among variables and to produce statistically generalizable findings within the public sector context. The research focuses on the Government Internal Supervisory Apparatus (APIP), which plays a strategic role in strengthening governance, accountability, transparency, and oversight mechanisms in public institutions.

The population consists of 32 Indonesian central government ministries and state institutions, representing approximately 70% of all ministries and state institutions in Indonesia. This broad institutional coverage ensures adequate representation of supervisory functions at the central government level. The sample comprises 450 APIP officers selected through purposive sampling, based on criteria ensuring that respondents possess relevant experience in supervisory, audit, internal control, and risk management activities, as well as sufficient tenure to provide informed responses.

Primary data were collected through structured questionnaires distributed both online and in person to maximize response rates and accessibility across institutions. The questionnaire items were developed based on established theoretical constructs and prior empirical studies, using a Likert-scale format to measure respondents' perceptions of each construct. To enhance data validity and reduce potential response bias, follow-up semi-structured interviews were conducted with selected respondents to clarify and confirm their responses and ensure consistency in interpretation.

The data were analyzed using SPSS, which is suitable for examining relationships among variables and testing hypotheses in a straightforward research model. The analysis procedure included descriptive statistics to summarize respondent profiles, reliability tests using Cronbach's alpha to ensure internal consistency, and validity tests through factor analysis to assess construct validity. This was followed by correlation and regression analyses to evaluate the significance, direction, and strength of the proposed relationships among variables.

## RESULTS

The questionnaire data were collected from various government institutions, involving civil servants serving as government internal auditors, namely the Government Internal Supervisory Apparatus (*Aparat Pengawasan Intern Pemerintah*/APIP) as the population. The samples obtained in this study were a number of ministries and high state institutions in Indonesia, amounting to 32 ministries, such as the ministry of finance, ministry of home affairs, ministry of religious affairs, ministry of trade, meteorology, climatology, and geophysics agency, ministry of transportation, ministry of health, ministry of marine affairs and fisheries, ministry of investment, ministry of law and human rights, ministry of agriculture, ministry of foreign affairs, ministry coordinating ministry for political, legal, and security affairs, ministry of research and technology, ministry of villages, development of disadvantaged regions, and transmigration, ministry of environment and forestry, ministry of primary and secondary education, ministry of youth and sports, finance and development supervisory agency, national border management agency, national archives of the republic of indonesia, national cyber and crypto agency, state audit board, ministry of defence, and general elections commission. A total of 450 civil servants serving as respondents were obtained in the data collection.

Table 1 presents the demographic profile of respondents. In terms of gender, the sample included 264 males (59%) and 186 females (41%), reflecting representation from both genders within the APIP population. Most respondents were aged 36–50 years (277, 62%), followed by 26–35 years (92, 20%) and over 50 years (81, 18%), indicating a mature

professional cohort. Regarding education, the majority held a master's degree (S2) at 59% (264 respondents), with bachelor's (S1) and doctoral (S3) degrees represented by 34% (153) and 7% (33), respectively, highlighting a strong academic foundation. In terms of work experience, respondents with 17–21 years of service were the largest group (135, 30%), followed closely by those with over 21 years (131, 29%) and 11–16 years (126, 28%), while 3–10 years accounted for 13% (58), demonstrating that the sample largely comprised experienced professionals knowledgeable in fraud prevention practices.

**Table 1.** Characteristic Respondent

Characteristic	Category	Frequency	Percentage (%)
Gender	Male	264	59
	Female	186	41
Age (years)	26–35	92	20
	36–50	277	62
	>50	81	18
Education Level	Bachelor's degree (S1)	153	34
	Master's degree (S2)	264	59
	Doctoral degree (S3)	33	7
Work Experience (years)	3–10	58	13
	11–16	126	28
	17–21	135	30
	>21	131	29
Total Respondents		450	100

Descriptive statistical tests conducted on 450 questionnaire question indicators resulted in a lowest answer value of 1 and a highest of 6, meaning that the entire questionnaire distributed to respondents had a variety of answers ranging from 1 (strongly disagree) to 6 (Strongly Agree). Then, testing the quality of the research questionnaire data with validity and reliability tests of each questionnaire indicator to assess the suitability of the questionnaire for use in the next stage.

**Table 2.** Data Quality Test Results and Research Model

Construct	Min	Max	Mean	Median	Mode	Std. Dev	Frequency
PK	1	6	4.79	5.00	5	1.01	450
AF	1	6	4.76	4.90	5	0.95	450
KO	1	6	4.64	4.75	6	1.07	450
KES	1	6	4.78	4.91	5	1.01	450
SPI	1	6	4.87	5.00	5	0.92	450
MR	1	6	4.88	5.00	5	1.00	450

N (observasi) = 450. Note: PK (Fraud Prevention), AF (Forensic Accounting Skills), KO (Organization Commitment), KES (Fraud Awareness), SPI (Internal Control), MR (Risk Management)

Based on the results of Table 2 of descriptive statistical analysis conducted using SPSS, the variables PK, AF, KO, KES, SPI, and MR were measured using a Likert scale ranging from a minimum value of 1 to a maximum value of 6. The mean values varied across constructs, with the highest mean recorded for the MR construct at 4.88 and the lowest mean for the KO construct at 4.64, as presented in Table 2. The mode values ranged between 5 and 6, with the majority of responses clustering at a value of 5. All constructs exhibited standard deviation values that were lower than their respective mean values, ranging from 1.07 for KO to 0.92 for SPI. Accordingly, following common practices in prior empirical studies, the condition where the mean exceeds the standard deviation indicates that the data are normally distributed and well dispersed.

Table 3 presents the validity and reliability of the research instruments. Instrument validity was assessed using the item–total correlation approach, comparing each indicator's r-count with the r-table value of 0.138 (sample size = 450). Indicators exceeding this threshold were considered valid. Reliability was evaluated using

Cronbach's Alpha, with values above 0.70 indicating acceptable internal consistency. The results show that all indicators for forensic accounting skills, fraud awareness, internal control system, and risk management are valid, with Cronbach's alpha values of 0.926, 0.962, 0.983, and 0.994, respectively, reflecting excellent to extremely high reliability.

**Table 3.** Instrument Validity and Reliability Testing

Construct	Indicators	Validity (r-count > 0.138)	Cronbach's Alpha	Reliability
Forensic Accounting Skills (AF)	AF1–AF21	All valid	0.926	Excellent
Organizational Commitment (KO)	KO1–KO20	KO1 invalid, KO2–KO20 valid	0.940	Very strong
Fraud Awareness (KES)	KES1–KES12	All valid	0.962	Very high
Internal Control System (SPI)	SPI1–SPI19	All valid	0.983	Exceptional
Risk Management (MR)	MR1–MR33	All valid	0.994	Extremely high

For organizational commitment, most indicators (KO2–KO20) are valid, while KO1 (r-count = 0.135) falls slightly below the threshold and is considered invalid. Nevertheless, the overall reliability of the KO construct remains very strong (Cronbach's Alpha = 0.940). Based on these findings, KO1 is recommended for elimination or revision to improve the representativeness of the measurement. The data indicate that the instruments are largely valid and highly reliable for assessing the constructs under study.

**Table 4.** Hypothesis Test

Variable	Prediction	Coefficient (β)	t-statistics	p-value	Decision
KO → PK	H1 +	0.01	0.17	0.49	Rejected
KES → PK	H2 +	0.23	9.12	0.00	Supported
AF x KO → PK	H3 +	0.00	0.17	0.86	Rejected
AF x KES → PK	H4 +	-0.11	4.04	0.00	Rejected
AF → PK	–	0.26	9.12	0.00	–
SPI → PK	–	0.08	2.47	0.01	–
MR → PK	–	0.18	5.81	0.00	–
Adjusted R <sup>2</sup>	–	0.92	–	–	Model good fit

Based on the hypotheses presented in Table 4, the regression model for predicting fraud prevention is formulated as follows:  $PK_1 = \beta_0 + 0.01KO + 0.23KES + 0.00AF \cdot KO + -0.11AF \cdot KES + 0.26AF + 0.08SPI + 0.18MR$ . Table 4 presents the effects of independent and control variables, as well as moderation, on fraud prevention. Organizational commitment shows a positive coefficient toward fraud prevention ( $\beta = 0.01$ ). However, this effect is not statistically significant ( $t = 0.17$ ;  $p = 0.49$ ). This indicates that organizational commitment has not yet become a key factor that consistently drives fraud prevention. In contrast, fraud awareness demonstrates a positive and significant effect on fraud prevention ( $\beta = 0.23$ ;  $t = 9.12$ ;  $p < 0.001$ ), implying that higher levels of anti-fraud awareness are associated with stronger fraud prevention efforts and making fraud awareness the main determinant in the proposed research model.

The moderation analysis indicates that forensic accounting skills do not strengthen the relationship between organizational commitment and fraud prevention, as shown by the interaction coefficient of organizational commitment by forensic accounting skills, which is close to zero ( $\beta = 0.00$ ) and statistically insignificant ( $t = 0.17$ ;  $p = 0.86$ ). With respect to the relationship between fraud awareness and fraud prevention, the interaction is statistically significant but negative ( $\beta = -0.11$ ;  $t = 4.04$ ;  $p < 0.001$ ). This suggests that forensic accounting skills do not function as a positive moderator as expected, but instead weaken the relationship. Substantively, this may indicate that the effectiveness of fraud

awareness in driving fraud prevention depends on how forensic skills are applied in practice, where forensic approaches may be more oriented toward detection rather than prevention.

The results also show that both control variables contribute positively to fraud prevention. The internal control system has a positive and significant effect ( $\beta = 0.08$ ;  $t = 2.47$ ;  $p = 0.01$ ), indicating that stronger internal controls enhance fraud prevention. Likewise, risk management has a positive and significant effect ( $\beta = 0.18$ ;  $t = 5.81$ ;  $p < 0.001$ ), confirming that effective risk management strengthens fraud prevention through systematic risk identification and mitigation. The Adjusted  $R^2$  of 0.92 indicates that the model has very strong explanatory power, meaning that 92% of the variation in fraud prevention can be explained by the combination of independent, moderating, and control variables in this study, demonstrating that the model provides a comprehensive and robust framework for understanding the factors influencing fraud prevention.

## DISCUSSION

The effect of organizational commitment on fraud prevention is positive but not statistically significant, indicating that commitment alone does not strongly drive preventive actions. Despite respondents being experienced and well-educated civil servants, commitment does not automatically translate into effective fraud prevention. Interviews suggest that leadership and organizational culture are key, as the tone set by top management and ethical role modeling shapes behaviors. Without strong governance and a supportive culture, commitment may remain formal rather than resulting in tangible anti-fraud actions. This aligns with Muliza and Astuti (2023), who also found a positive but insignificant effect of organizational commitment on fraud prevention.

In contrast, fraud awareness shows a positive and significant effect on fraud prevention, indicating that higher awareness levels contribute substantially to proactive preventive actions. This finding aligns with the respondents' profiles, as their educational background and extensive work experience enable them to recognize the forms, risks, and mechanisms of fraud, translating this understanding into preventive behavior. In the context of public-sector oversight, where fraud risks are complex and multifaceted, awareness is a crucial prerequisite for effective prevention. Theoretically, awareness acts as a behavioral trigger, encouraging compliance and engagement with anti-fraud mechanisms. Individuals who understand the potential consequences of fraud are more likely to support and actively participate in preventive measures. This result is in line with Alfordy (2022) and Mandal and Amilan (2023), who emphasized the central role of fraud awareness in promoting preventive practices, and is also supported by Murphy and Dacin (2011), who highlighted awareness as a key factor in effective anti-fraud strategies.

The moderation analysis reveals that forensic accounting skills do not strengthen the effect of organizational commitment on fraud prevention. Even when employees possess high technical skills, organizational commitment does not necessarily translate into preventive action without strong governance and a supportive culture. Interview evidence indicates that while forensic skills are valuable for detecting and analyzing fraud, they cannot substitute for consistent organizational commitment, particularly in highly structured and rule-bound public institutions. This finding is consistent with Alfordy (2022), who emphasized that technical skills alone are insufficient to drive preventive behavior when commitment is largely formal. Interestingly, forensic accounting skills interact negatively with fraud awareness, indicating that higher technical skills may shift focus toward investigative activities rather than proactive prevention. In practice, auditors with advanced skills may prioritize detection, evidence collection, and litigation support, potentially reducing the emphasis on preventive actions. Limited resources, resistance from certain stakeholders, and suboptimal access to analytical tools further constrain the application of forensic skills. This result aligns with Okoye et al. (2013) and Shanikat and Khan (2013), who highlighted that the effectiveness of forensic accounting heavily depends on institutional support and is often more closely associated with investigative functions.

Control variables also demonstrate positive contributions to fraud prevention. Internal control systems enhance preventive efforts by providing structured procedures, monitoring, and oversight, and their consistent implementation is recognized by experienced employees as crucial for minimizing fraud opportunities. This observation is consistent with Lokanan (2014) and Siregar and Tenoyo (2015), who emphasized that strong internal controls reduce fraud risk. Similarly, effective risk management promotes fraud prevention by systematically identifying, mitigating, and responding to potential risks. Strengthening risk management in the public sector requires integrity, leadership support, and adequate resources. This finding corroborates Sihombing et al. (2023) and Irianto and Amirya (2024), who noted that risk management effectiveness is contingent on organizational commitment and institutional capacity. The findings indicate that while organizational commitment alone may not significantly influence fraud prevention, fraud awareness, internal control systems, and risk management play critical roles. Forensic accounting skills, although valuable, function optimally when integrated into a framework that emphasizes proactive prevention supported by governance, culture, and leadership.

## **CONCLUSION**

The study finds that fraud awareness has a positive and significant effect on fraud prevention among public-sector auditors, whereas organizational commitment does not show a statistically significant impact. In addition, forensic accounting skills do not strengthen the relationships between organizational commitment and fraud prevention, or between fraud awareness and fraud prevention, as initially hypothesized. These results indicate that in the public sector, proactive fraud prevention is more effectively driven by awareness and understanding of fraud risks than by formal commitment or technical skills alone.

The practical implication is that public-sector institutions should prioritize strategies to enhance fraud awareness through continuous education, internalization of ethical codes, and the cultivation of an integrity-based organizational culture. At the governance level, effective fraud prevention requires integration with internal control mechanisms and risk management, while ensuring that forensic accounting skills are applied not only for investigation and detection but also for designing proactive preventive controls. This study has several limitations. The data were collected from 450 respondents across selected central government ministries and agencies, which may limit generalizability. Differences in organizational culture, leadership styles, and respondents' interpretations of survey items could also influence the results.

Future research is encouraged to expand the sample to include a broader range of public institutions and adopt comparative approaches across agencies. Researchers may also consider positioning internal control systems as primary independent variables, either replacing or complementing organizational commitment, as these systems may provide stronger explanatory power for fraud prevention in government institutions. Further studies could also explore the contextual factors that determine how technical skills and organizational commitment interact to enhance proactive anti-fraud behavior.

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