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Early Detection of Fraud with an Accounting System

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Abstract: This research focuses on the implementation of an accounting system that is able to detect and minimize fraud, where this accounting system is one of the components of internal control according to COSO. This research is qualitative research with a descriptive approach through interviews, observation and documentation. Interviews were conducted with 26 informants, namely employees of PT. Ciomas Adisatwa, Tbk. The research results revealed that the implementation of the accounting system at PT. Ciomas Adisatwa, Tbk makes it easy for users, integrated in real time and has tiered authorization. The role of information systems in preventing and detecting fraud is through fairness or standardization parameters and data input time reports. The accounting system as a component of internal control, implies that the internal control indicators in the accounting system implemented by PT. Ciomas Adisatwa, Tbk has been fulfilled. The practical implications of this research are that: the CPS/CPR application used can produce accurate and up-to-date profit and loss reports, and can provide early detection of indications of fraud.

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INTRODUCTION

Fraud is a major danger that threatens the survival of an organization or company, fraud can be committed jointly or individually (Rusdianti et al., 2022; Sopannah et al., 2023). Fraud can be carried out on a small or large scale, of course, whatever the form of the action and no matter how small the act of deviation, it can undermine a business within the company itself. Fraud has become a focus in several countries with various early detection efforts and how fraudulent intentions or actions can be minimized (Reskino et al., 2021). The smell of fraud can be detected early, one of the ways that companies and government organizations are aggressively implementing is by using increasingly sophisticated information

technology. The use of technology in the form of information systems is believed to be able to detect or at least reduce the intentions and acts of deviation committed by employees in a company (Nugraha et al., 2023).

Fraud detection with information systems can be done in various ways, including: 1) Data Analysis: Information systems can collect and analyze transaction data to identify suspicious patterns. Data analysis can be used to compare transactions carried out with existing patterns, so that unusual or suspicious transactions can be found; 2) Use of Algorithms: Algorithms can be used to detect fraud patterns. For example, algorithms can be used to find out whether a transaction uses invalid or suspicious information; 3) Access Restrictions: Information systems can limit access to certain data or transactions that are considered prone to fraud. Access restrictions can be made based on user access rights, access time, or transaction category; 4) Activity Monitoring: Activity monitoring can be performed to detect suspicious activity, such as trying to access data or transactions that are not related to work tasks. Activity monitoring can be done using special software; 5) Employee Training: Employees can be trained to recognize the signs of fraud and how to avoid it. Training can be carried out periodically to ensure employees remain alert to fraud; 6) Reporting Systems: Information systems can have reporting features that allow employees to report suspicious activity. The reporting system can be designed to be anonymous and ensure that incoming reports will be followed up quickly (Nugraha et al., 2023). Applying the methods above can help companies detect fraud before it occurs and minimize the impact caused by fraudulent acts (Sánchez-Aguayo et al., 2021). However, it is also important to consider data security and privacy aspects in the fraud detection process with information systems (Karthikeyan et al., 2023).

Accounting systems are adopted by organizations to detect or prevent fraudulent acts or intentions (Awang et al., 2019). Fraud is an action that threatens the survival of a company or organization (Rusdianti et al., 2022). Fraud is also a manifestation of a person's tendency to cause problems and risks for an organization (Maulidi, 2020). Fraud involves all means used to commit fraud, which aims to gain more profit through misrepresentation (Mandal & S, 2023). Fraud is different from robbery, because of the physical force used. ACFE defines fraud as the use of a position to enrich oneself through misuse of organizational assets or resources (Hashim et al., 2020), which is classified into three main categories, namely: (1) asset fraud; (2) corruption; (3) reports containing fraud. In preventing or detecting fraud in these three categories, one of them is very necessary, namely the implementation of a good accounting system.

The accounting function is one of the five elements of the internal control framework according to COSO (Committee of Sponsoring Organizations) (Akinleye & Kolawole, 2019). An effective accounting system provides an audit trail that can uncover fraud and make it difficult to hide it (Roszkowska, 2020). Organizations have a long time to produce documents that will provide an audit trail, so that transactions can be reconstructed and understood. Some fraud involves cash payments or manipulation of records that cannot be traced (Benedetti et al., 2021), this is carried out by intelligent fraudsters who understand that their fraud needs to be hidden. Fraud is often revealed in accounting records, which are based on documents in both physical and electronic form. Fraud can be found in accounting records by checking transaction journals with incomplete supporting documents or financial statement balances that do not make sense (Kassem & Omoteso, 2023). A good accounting system must ensure that recorded transactions are (1) valid; (2) appropriately authorized; (3) complete; (4) appropriately classified; (5) reported in the appropriate period; (6) appropriately assessed; (7) summarized correctly (Prasasti, 2020). A good accounting system is able to determine whether fraud actually occurs and human error that is not intentionally committed (Malta & Rusdianti, 2023). The tendency to intentionally commit fraud can be detrimental and threaten the sustainability of a company (Rusdianti et al., 2022).

Fraud is a sensitive issue that can occur in both large and small companies. To ensure business continuity without being undermined by potential fraud, it is crucial to understand the early signs of fraudulent tendencies or to detect the scent of fraud early. This can be achieved by minimizing structured vulnerabilities, one of which is through the use of integrated and up-to-date systems (Rusdianti et al., 2022). Several previous studies stated that accounting information systems have an influence on fraud prevention efforts (Kaur et al., 2023; Malta & Rusdianti, 2023; Rusdianti et al., 2022), stated that an accounting

information system that is well designed and implemented, efficiently and effectively, has a positive effect on detecting fraud. Considering the urgency of this problem, the researcher tried to conduct research on fraud prevention by implementing an accounting system as one element of the organization's internal control framework with the research location being PT. Ciomas Adisatwa, Tbk East Java Region I Malang. PT. Ciomas Adisatwa, Tbk is a company operating in the agribusiness sector. Apart from Indonesia, the company has also spread its wings in Singapore, India, Vietnam, Myanmar and China. This company was founded in 1993 until now, with the vision of becoming a leading and trusted provider of affordable protein food products, based on cooperation and proven experience in providing benefits to all related parties (Sitoresmi, 2022).

PT. Ciomas Adisatwa, Tbk is recorded as having more than 19,000 employees who are the key to the company's success in achieving its expected goals (japfacomfeed.co.id). The bigger the company, the more assets and human resources it uses (Sulistyan, 2021). This also has great potential for fraudulent intentions or acts to arise. Is it possible that by implementing a good accounting system that is in line with technological developments, this will be able to prevent and detect the danger of fraud which can undermine the existence of a company? To what extent is the accounting system applied in this company? Can this accounting system represent the company's internal control efforts?. Starting from this research question, researchers conducted research on this large company, specifically PT. Ciomas Adisatwa, Tbk Region East Java I Malang, which includes Jember, Probolinggo, Malang, Blitar and Singosari units. Ciomas Adisatwa is one of the national companies that implements early detection of the aroma of fraud through the application of CPS/CPR, which is exclusively used by this company.

LITERATURE REVIEW

Fraud Detection

Fraud is the act of taking advantage or harming another person or organization intentionally and with particular skill in carrying out false representations (Kagias et al., 2021). Every fraud consists of three elements, namely: 1) the act of theft, where assets are taken; 2) concealment, where the perpetrator tries to hide the fraud from other parties; 3) conversion, where the perpetrator spends money or converts the stolen assets into money and then spends it. Fraud can threaten the continuity of a business (Rusdianti et al., 2022). To prevent, detect and investigate fraud, it is necessary to understand a person's motivation for committing an act of fraud and the reasons why an honest person is capable of acting unethically. In detecting fraud, several solutions have been proposed. Early fraud detection systems rely on comparative logic in determining the authenticity of records, rule-based methods, statistics and using correlation (Wahid et al., 2024).

Fraud detection can be improved by using appropriate technology (Hilal et al., 2022). The following are some of the ways in which technology can help in fraud detection:

- a. **Data and Pattern Analysis**
Advanced data analysis technologies such as statistical analysis, machine learning, and data mining can be used to analyze transaction data on a large scale. By studying behavioral patterns, algorithms can identify suspicious indications or anomalies that may indicate fraudulent activity.
- b. **Intrusion Detection System**
This system can monitor and analyze network activity to detect unauthorized or strange assignment attempts. By using this technology, attacks carried out by unauthorized parties or malware can be detected early and prevented before greater damage occurs.
- c. **Blockchain Technology**
In some cases, blockchain technology can be used to build more secure and transparent systems. For example, in financial transactions, the use of blockchain can enable a transaction record that cannot be changed or manipulated. This can help prevent fraud and ensure the validity of transactions.
- d. **Security and Access Control Systems**

Through the use of technologies such as two-factor authentication, strong security systems, and strict access controls, organizations can ensure that only authorized parties have access to sensitive data and systems. This helps prevent fraud attempts carried out by internal and external parties.

e. Real-time Monitoring

By using a real-time monitoring system, organizations can monitor transactions directly and get early warnings if there are indications of fraudulent activity. This allows immediate action to stop or investigate suspicious activity.

f. Sentiment Analysis

Sentiment analysis technology can be used to monitor and analyze data from social media, customer reviews, or other online platforms. By analyzing public sentiment towards a company or product, organizations can detect indications of fraud or fraud that may involve internal or external parties.

Utilization of this technology can increase an organization's ability to detect fraud (Rusdianti & Sopanah, 2023). However, it is important to remember that technology is only a tool, and human expertise is still needed to analyze data and take appropriate action (Malta & Rusdianti, 2023).

Utilization of Information Technology

The use of information technology can be very effective in reducing the level of fraud (Nugraha et al., 2023). Following is some of the ways in which information technology can be used in such efforts:

a. Authentication and Security System

Information technology can be used to implement strong authentication systems, such as the use of complex passwords, two-factor authentication, or biometric scanning. This helps ensure that only authorized users have access to systems and data, reducing the risk of unauthorized access or misuse by unauthorized parties.

b. Activity Monitoring

Information technology enables careful monitoring of activity on systems, networks, or databases. By monitoring and analyzing activity logs, organizations can identify suspicious behavioral patterns, such as unusual access or unusual transaction activity.

c. Data Analysis and Predictive Modeling

Information technology can be used to analyze large-scale transaction data and apply predictive models to identify potential fraud patterns. By using intelligent algorithms and machine learning techniques, the system can recognize anomalies and indications of fraud that are difficult to detect manually.

d. Intrusion Detection Systems (Intrusion Detection Systems)

Intrusion detection systems are used to monitor networks and computer systems with the aim of detecting suspicious activity or cyber attacks. This system can identify unauthorized access attempts or unusual activity that could be signs of attempted fraud.

e. Access Management and Control

Information technology can be used to manage access to systems and data well. This includes setting access rights, full control of sensitive data and resources, and monitoring user activity. By setting up strict access management, the risk of fraud can be reduced by preventing unauthorized access or misuse.

f. Sentiment Analysis and social media

Information technology allows organizations to analyze sentiment and data from social media and other online platforms. This can help in detecting indications of fraud, finding out public perceptions regarding the company, and identifying potential fraud or cheating that may occur.

By utilizing appropriate information technology, organizations can reduce the risk of fraud and increase their ability to detect, prevent and respond to fraudulent activities more effectively (Taherdoost, 2021). It is important to continuously update and improve information security systems and policies to keep pace with technological developments and ever-evolving fraud methods.

Accounting system

System is one of the control components (Wahyudi et al., 2021). The accounting system has an important role in detecting fraud. Here are some ways in which accounting systems can be used to detect fraud:

- a. **Strict Internal Control**
A good accounting system must have strict internal controls. This involves segregation of duties, verification and authorization of transactions, as well as policies governing the use of company funds and assets. With good internal controls, the system can identify transactions that are suspicious or exceed predetermined limits.
- b. **Transaction Reconciliation and Tracking**
Accounting systems allow detailed tracking and reconciliation of transactions. By comparing and matching transaction data between physical evidence, electronic evidence, and accounting records, the system can detect suspicious discrepancies or inconsistencies.
- c. **Data Analysis and Reports**
Modern accounting systems are often equipped with sophisticated data analysis capabilities. Through data analysis, the system can identify unusual patterns and trends, anomalies, or indications of fraud. Financial reports and analytical reports produced by the accounting system can also provide indications of discrepancies or fraud that need to be investigated further.
- d. **Audit Monitoring and Internal Inspection**
Accounting systems facilitate effective monitoring and implementation of internal audits. In the audit process, internal examiners can use the system to collect evidence, check compliance, and evaluate the effectiveness of internal controls. This process helps in detecting fraud and providing appropriate recommendations for improvement.
- e. **Use of Financial Analytics**
Financial analytics is a method that uses data analysis techniques to detect fraud. In the context of accounting systems, financial analytics can involve the use of algorithms and statistical techniques to identify indications of fraud in financial data such as unusual transactions, suspicious spending patterns, or indications of manipulation of financial statements.
- f. **Forensic Audit**
The accounting system can be used to support forensic audits, namely the process of investigating and collecting evidence related to fraud. Transaction data, user activity track records, and accounting records in the system can be important sources of information in conducting forensic audits.

An effective accounting system provides an audit trail that allows fraud to be discovered and makes concealment difficult (Akman et al., 2020). Fraud is often revealed in accounting records that are based on transaction documents, both paper and electronic (Agboare, 2021). A good accounting system must ensure that recorded transactions are: 1) valid; 2) appropriately authorized; 3) complete; 4) classified appropriately; 5) reported in the appropriate period; 6) assessed appropriately; and 7) summarized correctly.

Table 1. Previous Research

No	Author (Year)	Result
1	Aprilianti et al. (2021)	The more optimally the accounting information system is implemented, the lower the level of fraud in the company.
2	Taherdoost (2021)	Such information systems significantly enhance organizational effectiveness, especially in decision-making, but also introduce potential risks related to implementation and data security, leading to increased global focus and investment in developing standardized frameworks to mitigate these risks
3	Rusdianti et al. (2022)	The implementation of real-time, online e-finance at the Lumajang Regency DPUTR, integrated with all Lumajang Regency OPDs, enhances transparency and accountability by mitigating fraud risks through adequate compensation, clear regulations, open communication, and proper recruitment practices.
4	Kaur et al. (2023)	There exists a positive correlation between forensic accounting and fraud detection and prevention. Moreover, in both the empirical and non-empirical findings, the

- 5 Malta and Rusdianti (2023) authors note that fraud is complex, and in carrying out fraud investigations, one must be aware of its complexity. The SAKTI system, used by government agencies to support the Single Integrated Financial Management System (SPAN), integrates applications for financial management, enhances the accuracy of State-Owned Property reports at the Religious High Court of Jayapura, and requires continuous improvement and infrastructure updates to address issues like lagging and ensure effective electronic transactions and database use.

Source: Previous Research Studies (2024)

METHODS

In order to answer the research questions in depth and comprehensively, the researcher chose to use qualitative research methods, so that the answers provided by the researcher were not focused on agreeing or disagreeing (Rusdianti et al., 2022). But also about the process, the clarity of the informants' answers to one another which will then be described by the researcher using a descriptive approach which is a technique for interpreting data collected through interviews, photos, field notes, voice recordings, personal documents and other official documents to provide an overview general understanding of the actual situation.

Data collection was carried out through a semi-structured and in-depth interview process. So, it is hoped that this research will be able to provide a complete picture of the role of the accounting system in relation to COSO's internal control components, as well as answer how accounting information technology functions effectively and efficiently in terms of detecting or preventing deviant acts. The informants in this research were employees of PT. Ciomas Adisatwa, Tbk, totaling 26 people, including unit head, finance accounting unit, technical service, cashier, production admin, unit sales, sales admin and unit logistics who use technology as a tool in their work, where each personnel play a role. important in answering this research question.

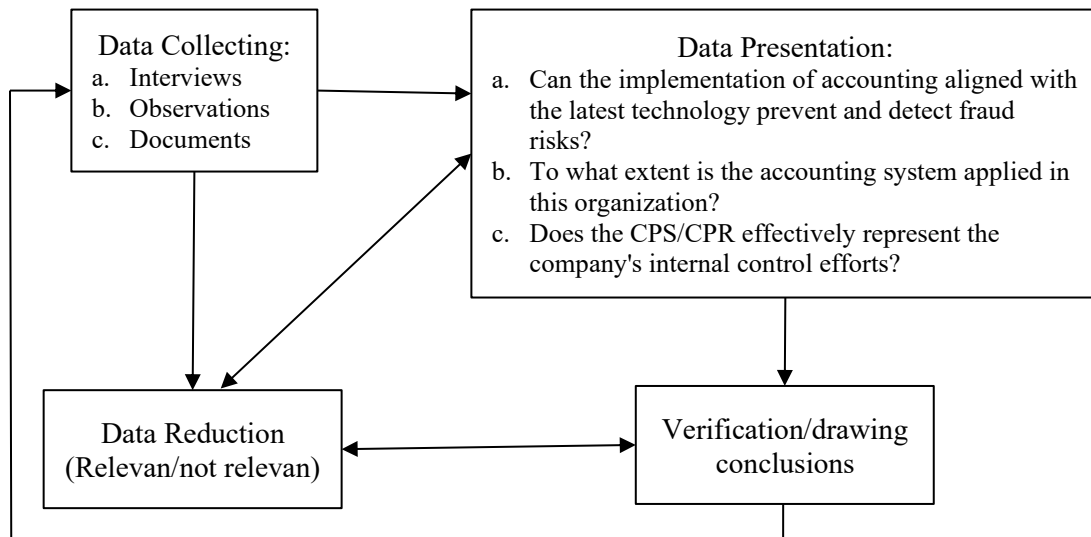


Figure 1. Data Analysis Method

Research data obtained through interviews, observations and documents were collected, a data reduction process was carried out by grouping according to the same answers, then analyzed and selecting data that were relevant and not relevant to the research objectives. After the data reduction process, the data is presented by grouping the data according to each problem. In this research, data from interviews with

various informants is presented in the form of narrative text based on the grouping of problems, namely: 1) by implementing a good accounting system that is in line with technological developments, is it possible to prevent and detect the danger of fraud which can undermine the existence of a company; 2) The extent to which the accounting system is implemented in this organization; 3) is this accounting system able to represent the company's internal control efforts?

The indicators used in this research refer to the internal control component framework of the accounting function (Zimbelman et al., 2017), including:

1. Valid transaction
2. Appropriate authorization
3. Completeness
4. Appropriate classification
5. Suitable time
6. Appropriate assessment
7. Correct summarization

RESULTS AND DISCUSSION

This qualitative research focuses on the application of accounting information systems at PT. Ciomas Adisatwa, Tbk in an effort to prevent and detect fraud, as well as provide a complete picture to the organization in order to close the gap in the presence of fraud. This research uses information and communication analysis which is one of the components of internal control according to COSO by collecting data through interviews, observation and documentation. Because each informant has different free time, interviews were conducted using an interview schedule according to the time agreed with each informant. Interviews were conducted starting from the cashier, production admin, unit sales department, and sales admin. Followed by questions and answers with the logistics unit and finance accounting unit. Finally, interviews were conducted with technical services and unit heads with the same questions and produced answers that were relatively different from one another according to the perspective and authority of each informant.

In order to ensure that the results of this research data are accurate, researchers carried out validity tests according to the techniques stated by Creswell and Creswell (2018), including:

- a. Data triangulation
Data was collected through document analysis, observation and interviews with several informants with the same questions and additional questions if necessary, adjusting the capacity of each informant.
- b. Member inspection
After the data is collected and the data is processed by the researcher, the results are shown to the informant in order to get feedback on the correctness of the data that has been produced.
- c. Repeated and long-term observations
In order to obtain maximum results, data collection and observations were carried out several times at the research location, in order to keep abreast of existing changes.
- d. Peer inspection
In order to check that the results expressed are in accordance with the reality that exists in the company, the interview results from each informant will be checked by colleagues in the relevant unit.
- e. Participatory research model
Starting from the research plan to the research conclusion, the researcher confirmed and described the research to the informant.
- f. Clarification of researcher bias
In minimizing bias, researchers always convey and confirm informants about the data produced, conclusions and the processing of the data.

By going through these six stages, it is hoped that the research findings will be accurate and accountable to the public.

Implementation of Information Systems at PT. Ciomas Adisatwa, Tbk

Information system at PT. Ciomas Adisatwa, Tbk is applied using the CPS / CPR application. The Commercial Poultry System / Commercial Poultry Report application is an application that can be accessed via Android or PC. This application is useful for inputting operational and other costs which produces reports that can be checked daily by managers or superiors. This system is online in real time and is integrated in every department and unit in the East Java I region. The final result will then be one complete report, namely the Profit and Loss Report. In this system there are several tiered verification authorization provisions starting from a nominal value of Rp. 500,000 to above 10 million with the following range:

Table 2. Tiered Authorization List

No	Nominal	Authorization
1	0 - 500,000	Head of Unit
2	<500,000 – 5,000,000	Head of Regions
3	<5,000,000 – 10,000,000	Head of Area
4	<10,000,000	HO

Source: Data Processed (2024)

Each value has a different level of authorization provisions, the higher the nominal value, the higher and there are many levels of authorization that must be passed before the transaction can be realized. So, accounting practitioners must be wise in choosing and sorting out which transactions require immediate realization and which ones do not match the level of urgency of their needs. Each of these processes must be passed sequentially until the transaction funds can be realized.

In this application, transaction data is input by each user according to their capacity and authority in each department, namely cashier, logistics, production admin, unit sales department, and sales admin, finance accounting (FA) unit and their respective superiors. In this application the cashier can input any costs, such as wage payments, food money, petrol claims, farmer payments, operational purchases, down payments for all operational costs, etc. Then in the application, the next level is verification of the finance accounting unit, then unit heads, department heads and others, depending on the type and authorization matrix of the transaction, and also depending on what transactions will be input and related to which departments require realization. the transaction.

In this CPS / CPR application there are 2 user capacities, namely the first is the task executor, namely the person who inputs transaction data into the application and the second is the superior as supervisor and controller, who is able to control whether this transaction needs to be realized immediately which has previously been checked by FA whether the transaction has been included in the budgeting plan and so on. This superior also has an important role in minimizing errors, both intentional and human error. Because with tiered authorization, it is possible that if you pass the first level, there are still subsequent levels that correct the error.

This CPS / CPR application produces accurate and up to date results reports every day, what the user inputs can be seen immediately in the report right away or in real time, only requires an internet connection to access the application. This application is claimed to be able to reduce and prevent fraud. One way this can be seen is in the transactions that the cashier inputs into the cash bank and general ledger applications, which must be closed every day. If the cashier does not close, the system will be locked automatically and cannot be used by all departments in the unit. the. As a result, work in the unit is hampered and must be immediately reported to the Region or head office, until the system can function as usual.

This will of course be a separate record for the performance of employees who do not do their work well and on time. If this happens, the way to unlock the application is to make a request to the FA Region and the Head of the Region so that the system can operate as usual. With detection like this, employees will think twice about committing fraud, because it can be detrimental to themselves, which will later impact the employee's performance assessment, which means employees must be more thorough and careful in inputting transaction data into the system, thereby minimizing errors and improving performance when

evaluating employees. Another benefit of this application is that superiors can check reports directly every day. And this application is able to provide early detection of indications of irregularities that may occur.

The Role of Information Systems in Preventing and Detecting Fraud

The information system owned and operated by PT. It is felt that Ciomas Adisatwa, Tbk really helps employees in creating a work culture that is disciplined, timely and effective. Cashiers and logistics agree that this application really helps their work and makes work concise, organized and doesn't take up a lot of time. The sales admin also added that they don't need to wait for superiors to approve transactions with offline signatures, but can do the approval via the application, so that work can run quickly, precisely and optimally. This application is also very helpful as a basis for analysis in determining the direction of company policy. For example, the purchase of office stationery worth how much can be immediately acceded to the unit level, so it doesn't take a long time and is complicated. Likewise with the grace period for the realization of advance payments and others.

In implementing an application, it is definitely possible for errors to occur, whether intentional or unintentional. Employee fatigue and work stress can be one of the causes. If this happens, this application already has fairness or standardization parameters. If an error occurs, an error report is prepared, with previous corrections made. This can be quickly known from corrections by the FA unit or unit head through approval via Android by authorized officials in stages. The information system built in this company also guarantees the accuracy of the data, because the data entered is real and direct transactions at that time, so there is no reason to wait because it has not been approved, it has not been input because it is still on the way and other reasons.

This CPS / CPR application contains all transaction systems that lead to the compilation of the Company's Profit and Loss reporting. Is there a loophole for fraud in the implementation of the application, the informants answered in unison that it still exists. The head of the unit added that fraud gaps definitely remain, so continuous upgrades need to be carried out to avoid this fraud. Finance accounting stated that even if there was an employee's intention to cheat on the application, it was felt to be very difficult to do, because of the tiered authorization and system integration, so that if they were forced to commit irregularities, their superiors would immediately find out. Remembering that the information entered into this system is input directly with tiered verification according to the hierarchy. So you can be sure that the smells of fraud will be quickly detected.

The accounting system implemented by PT. Ciomas Adisatwa, Tbk is also considered very easy for its users. Because it saves time and work can be completed more quickly, because everything is integrated. It's just that when upgrading the system, it's a little troublesome because some adjustments still need to be made. However, users agree that the work they are involved in can run effectively, efficiently and maximally because of this systemized and patterned application, users only need to input transactions without needing to make the required reports themselves. This means that the transaction data inputted by the user is valid because it has passed various strict conditions and procedures, and is complete so that it can be realized, inputted according to the classification of the user with authority over the transactions that have been determined.

The Head of Unit said that the features contained in this system are quite complete, only improvements are always being made, in order to minimize the occurrence of fraud. In this application there is also a division of tasks for each user. Each user has different authority and responsibility according to their respective capacities, positions and types of work. Which then leads to one end, namely the company's profit and loss report. This means that the classification, assessment and level of authorization are appropriate. This implies that the accounting system is able to increase the effectiveness of the company's internal control.

Considering the nature and behavior of humans who are able to look for loopholes, is it possible or not to manipulate both in terms of data and time? This matter was answered variously by the informants. Some answered that it was not possible, because the system was so tight and integrated. There are also those who no longer think about this intention because it is too difficult and risky. There are also answers that reveal that this is possible, but it is usually discovered quickly, because of data fairness parameters and

data input hours reports. This means that internal control in terms of appropriate timing has been answered in this application.

Likewise, internal control indicators in terms of correct summarization are also answered with the final results of this application being ensured to be accurate, correct and accountable. The reports produced by the accounting system are generally considered appropriate and meet the company's needs. Application improvements continue to be made, but they tend to adapt to global business conditions. What technology is needed and needs to be added or refined in the future. In terms of company internal control, the accounting system really helps its effectiveness, this is because the system is tiered and integrated online in real time, allowing superiors to supervise directly and whenever they want, without needing to visit the unit office location to quickly cross-check data.

The implementation of the CPS/CPR accounting information system at PT. Ciomas Adisatwa, Tbk not only enhances organizational performance by streamlining operations and improving data accuracy but also significantly reduces fraud risk due to its integrated real-time monitoring and tiered authorization system. This system promotes a disciplined work culture, enabling quicker decision-making and increased accountability, though challenges remain, such as potential loopholes for manipulation and the need for ongoing system upgrades. The practical implications of this study suggest that similar integrated systems could be widely adopted to improve internal controls and fraud prevention, with continuous improvements needed to adapt to technological and business environment changes.

CONCLUSION

Based on the research results sourced from the interview results summarized previously, it can be concluded that implementation of the accounting system at PT. Ciomas Adisatwa, Tbk uses the Commercial Poultry System / Commercial Poultry Report application, which is an online real time system and is integrated in every department and unit in the East Java I region. In this application transaction data is input by each *user* according to the capacity and authority of each department and there are several tiered verification authorization provisions. The CPS/CPR application provides the final result in the form of one complete report, namely the Profit and Loss Report. The role of information systems in preventing and detecting fraud is that in this application there are fairness or standardization parameters. The information system built in this company also guarantees data accuracy, because the data entered is real and direct transactions at that time, so it is difficult for fraud to occur, and if there is an act of irregularity it is quickly discovered, because there are data and report fairness parameters. hours of data input, so that employees will think many times about carrying out this risky behavior because it can be detrimental to themselves and impact their performance as an employee. The accounting system as a component of internal control, implies that the internal control indicators in the accounting system implemented by PT. Ciomas Adisatwa, Tbk, this has been fulfilled through valid transactions, appropriate authorization, completeness, appropriate classification, appropriate time, appropriate assessment, and finally correct summarization, namely in the form of the company's final report which can be used as a benchmark for the company's success. in running the business or not.

The limitations of this research lie in its focus only on the implementation of the accounting system in one company, namely PT. Ciomas Adisatwa, Tbk, so the research results may not be generalized to other companies with different systems or industries. In addition, this research is based on data and interviews from only one operational area, namely East Java I, which may not reflect the company's overall operations in other regions. Suggestions for further research are to expand the scope of the study to several companies in the same or different industries, as well as involving various operational areas to get a more comprehensive picture and identify best practices that can be adopted more widely. Further research could also consider other aspects of accounting information systems, such as the impact on operational efficiency and user satisfaction, to provide deeper insight into the effectiveness of such systems.

The findings suggest that the CPS/CPR application at PT. Ciomas Adisatwa, Tbk effectively minimizes fraud through its real-time, integrated system with tiered authorization and standardized data entry protocols. This system ensures data accuracy and immediate detection of irregularities, deterring

employees from engaging in fraudulent activities due to the high risk of being caught and the negative impact on their performance evaluations. Businesses can apply these practical insights by adopting similar accounting information systems to enhance internal controls and fraud prevention measures. These systems can also serve as benchmarks for assessing company performance and operational success.

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