

The Implementation of Good Corporate Governance (GCG) in Preventing Fraud at CV. Anugrah Jaya Logistik

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Abstract

This study aims to analyze the implementation of Good Corporate Governance (GCG) in preventing fraud at CV. Anugrah Jaya Logistik. The research employed a qualitative approach using a case study method. Data were collected through in-depth interviews, observations, and documentation of the company's internal activities related to the principles of GCG, such as transparency, accountability, responsibility, independence, and fairness. The findings indicate that the implementation of GCG at CV. Anugrah Jaya Logistik is generally well-executed, particularly in the areas of transparency and accountability. However, gaps remain in the aspects of independence and internal supervision, which may create opportunities for fraud. The significant contribution of this study lies in its strategic recommendations for strengthening internal control systems, enhancing employee ethics training, and establishing an independent audit committee to reinforce oversight mechanisms. These findings are expected to serve as a reference for similar companies in implementing GCG more effectively to minimize the risk of fraud in business operations.

Keywords: Good Corporate Governance; Fraud; Prevention; Case Study; CV. Anugrah Jaya Logistik

Introduction

In today's increasingly complex business environment, the implementation of Good Corporate Governance (GCG) plays a critical role in preventing fraud and maintaining corporate integrity. CV. Anugrah Jaya Logistik, as a company operating in the logistics sector, is characterized by a relatively simple organizational structure and limited internal control systems. These conditions make the company more vulnerable to potential irregularities, particularly in financial and operational aspects.

Fraud cases in small and medium-sized enterprises (SMEs) indicate that weak internal controls and poor GCG practices are among the primary contributing factors. Therefore, this study is not only important for CV. Anugrah Jaya Logistik but also highly relevant for similar companies with comparable characteristics. The lack of a strong internal audit system, limited human resources, and the absence of clear separation of functions are common challenges faced by many privately-owned companies in Indonesia. The urgency of this research is further supported by agency theory, which explains the conflict of interest between principals (owners) and agents (managers). In the context of a CV (Commanditaire Vennootschap), owners often serve as managers, leading to moral hazard risks due to the absence of adequate internal or external oversight. Agency theory highlights the need for control mechanisms such as the implementation of GCG to reduce agency conflicts and ensure that management acts in alignment with the company's goals.

Good Corporate Governance serves as a strategic approach to bridge the gap between owners and managers by promoting transparency, accountability, responsibility, independence, and fairness. This study aims to evaluate the extent to which the implementation of GCG can prevent fraud in companies with limited internal control, and

to provide strategic, practical recommendations for similar enterprises seeking to strengthen their governance structures. Fraud and manipulation remain a crucial challenge that afflicts almost the entire spectrum of the business world, from multinational corporations to medium-small scale enterprises like CV. Anugrah Jaya. Fraud can occur in the form of financial statement manipulation, misuse of company funds, and non-compliance with operational procedures. CV, as a form of business typically owned and managed directly by families or limited circles, often lacks adequate internal control systems. Amid these challenges, the principles of Good Corporate Governance (GCG) become increasingly important to implement as an effort to create transparency, accountability, and effective oversight to minimize the occurrence of fraud. However, the implementation of GCG at the CV level is still often considered "excessive" or not yet a priority. The initiation of good corporate governance in Indonesia was triggered by the urgent need to restore the economic condition after the 1997 crisis shock. The national economic turbulence at that time was rooted in the low accountability of corporate management, resulting in limited oversight from external stakeholders (Zahro & Mauliyah, 2022). The legal basis for the implementation of GCG in Indonesia is outlined in PMK RI Number 88/PMK.06/2015 concerning the Implementation of Good Corporate Governance (Sakana Qalbi & Hermi, 2022). The terminology of corporate governance (CG) was first popularized by the Cadbury Commission through the publication of a report known as the Cadbury Report in 1992 (Astutiet al., 2020). The Cadbury Commission (1992) defined effective corporate governance as a system that regulates and controls business entities to achieve equilibrium between the power and authority of the company, especially in providing accountability to investors and external stakeholders (Sari et al., 2022). In essence, Good Corporate Governance aims to optimize company performance through a series of behavioral patterns that can be evaluated based on operational performance, business expansion, and funding composition, thereby becoming the foundation for analyzing transparency and accountability in corporate decision-making processes. Conceptually, Good Corporate Governance (GCG) is a mechanism that organizes and supervises the company's operations to generate added value for all stakeholders (Ghina Kemala Dewi & Ashar Basyir, 2023). Logistics is defined as a discipline or art in managing the activities of storage, maintenance, distribution, and elimination of various commodities or specific equipment. Meanwhile, the logistics industry is a business sector that focuses on managing the mobilization of goods from the origin location to the final destination, namely the end user. This process is carried out to meet the needs and expectations of consumers (Rina Ayu Vildayanti et al., 2024). The logistics section is vulnerable to fraud practices. Fraud is an intentional and criminal act that exploits lies to gain benefits for oneself or a group, while harming others outside of that individual or group. In general, fraud can be categorized into three (3) types. First, there is asset misappropriation, which is the most frequently encountered type of fraud. Second, there is corruption. Third, there is fraudulent financial reporting, which is the least frequently encountered type of fraud but has the greatest impact in global fraud cases (Matthew & Siregar, 2024). Referring to the publication by the Association of Certified Fraud Examiners (ACFE) titled *Asia-Pacific Occupational Fraud 2022: A Report to the Nations*, Indonesia ranked fourth as the country with the highest fraud rate in 2022, with a total of 23 identified cases. The most dominant type of fraud in Indonesia is corruption, with a proportion of 64 percent, followed by the misuse of state and corporate assets at 28.9 percent, and financial statement manipulation reaching 6.7 percent. The Association of Certified Fraud Examiners (ACFE) (2016) categorizes fraudulent acts into three main classifications, namely fraud in financial reporting or financial statements, asset misappropriation, and corruption (Nathanael, 2023).

To minimize the risk of fraud, the implementation of effective governance plays a crucial role in building a culture of integrity and high ethical standards. Several effective governance instruments include the presence of an audit committee that functions to provide assistance and supervision; institutional ownership that plays a vital role in monitoring and disciplining management; and managerial ownership that offers benefits through managers' participation in the company's share ownership structure. The internal control system is also essential because the credibility of its report outputs can be verified, not only useful for subsequent reviews by external auditors but also as a control mechanism in the methodology for preparing quality financial statements. The initiative to reduce fraud within the framework of agency theory has become the main objective, considering that fraudulent actions cause losses to the principal (Chenkiani & Prasetyo, 2023). CV. Anugrah Jaya, which operates in the logistics sector, was established in 2006 by Dadang Gunawan. This company is located at Jalan Sei Blumai Hilir, Tanjung Morawa. Since its inception, the company has set the goal of contributing in the form of transportation service provision. The rapid development of the business world demands a reliable transportation system, whether by land, air, or sea. This is in line with the continuous economic growth that progresses alongside the growth and development of the business world. The company recognizes the long-term benefits of implementing Corporate Governance, which includes direct financial impacts such as increased net profit and making the company a healthy one (Aulia Putri Hrp et al., 2023). Based on an interview with the administrative staff of CV. Anugrah Jaya Logistik, it was stated that CV Anugrah Jaya, during the period of December 2024, showed strong indications of price markup practices carried out by one of the marketing staff. This modus operandi occurred during the process of offering shipping services to the company's clients.

Previous research has largely focused on the influence of GCG on company value (Aswangga & Widoretno, 2025), financial performance (Lestari et al., 2024), and transparency (Wardani & Sari, 2025). Meanwhile, studies specifically examining the implementation of GCG in CV-type businesses, especially local CVs like CV Anugrah Jaya, are still very limited. In fact, a simpler organizational structure is more vulnerable to fraud due to weak internal controls and the lack of clear functional separation. Therefore, there is a research gap in examining how effective the implementation of GCG principles is in preventing fraud in medium-sized companies like CV. Based on the interview results conducted, this study aims to explore how the application of Good Corporate Governance (GCG) principles can play a role in preventing fraud at CV Anugrah Jaya Logistik. The urgency of this research lies in the need to establish transparent, accountable, and integrity-based governance, especially in medium-scale companies like CV, which often do not yet have formal control systems. By delving deeper into the role of GCG, it is hoped that this research can contribute to the improvement of corporate governance systems and prevent fraudulent practices that could harm the company financially or reputationally.

Agency Theory is a concept that describes the relationship between two entities, namely the Principal (Owner) and the Agent (Company Management). The principal is the party that has the authority to delegate tasks to the agent in providing services on behalf of the principal, while the agent is the party authorized to make optimal decisions in the interest of the principal (Chenkiani & Prasetyo, 2023). Jensen and Meckling (1976) state that the interaction between the principal and the agent triggers a disparity of interests because fundamentally, humans tend to optimize their personal benefits. This disparity gives rise to agency conflict, which is a situation where the agent fails to meet the principal's expectations, resulting in agency cost. The conflict becomes even more

manifest when investors and managers have contradictory objectives; investors evaluate performance based on the company's output, while managers strive to maximize profit to obtain higher compensation. These differing objectives create a conflict of interest between the principal and the agent, which has the potential to trigger fraudulent practices in financial reporting. Information asymmetry becomes the foundation of this conflict of interest and increases the probability of fraud occurring (Kartika & Setiawati, 2024). The Agency Theory is based on three fundamental assumptions, namely the assumption regarding human characteristics, organizational structure, and information (Eisenhardt, 1989). These three elements form the basis of Agency Theory in explaining the correlation between the principal and agent, which is quite relevant to various issues in the accounting domain, such as fraud, good corporate governance, company valuation, and auditing (Satria, 2022).

Good Corporate Governance (GCG) is a management practice that requires trust, equilibrium, and prudence to accommodate the interests of the owners. This is in line with the principles of transparency, independence, accountability, responsibility, and fairness. According to Djafar and Batubara et al. (2023), GCG must be implemented in accordance with the company's objectives effectively, efficiently, and economically. The output of GCG implementation is expected to build stakeholder trust, so its execution needs to consider the participation of all relevant parties (Bunga Anggita Batubara et al., 2024).

Corporate transparency encompasses openness in communicating information regarding internal regulations, operational procedures, financial statements, as well as corporate social responsibility and environmental responsibility. This openness is necessary to meet the expectations of internal and external stakeholders, such as shareholders, employees, customers, and business partners. Through the consistent application of transparency, the company can enhance public trust, strengthen accountability, and minimize the potential for conflicts of interest and fraudulent practices in its operations (Tanjung & Nurbaiti, 2023).

Independence is a professional attitude that auditors must possess in carrying out their functions, where auditors are required to be honest, objective, and impartial towards all parties. This attitude reflects the integrity of auditors in presenting examination results based on evidence obtained during the audit process. By maintaining independence, auditors can ensure that the reports produced are fair, accurate, and reliable for all parties, including management, company owners, creditors, and other external parties. Without independence, the reliability and credibility of audit results will be questioned, which can ultimately damage public trust in the auditing profession itself (Wahyudi & Titik Aryati, 2022).

Accountability is an obligation for holders of authority and their apparatus to provide accountability for all forms of activities carried out in executing the mandate. This includes the obligation to present, report, and disclose information openly and transparently to the authority-giving parties. With the presence of accountability, every action and decision taken can be evaluated, monitored, and accounted for, thereby encouraging the creation of good, transparent, and integrity-based governance within an organization or institution (Ali & Saputra, 2023). Responsibility is an individual's awareness of their behavior or actions, whether intentional or unintentional. Responsibility also reflects an individual's capability in making good and effective decisions. Indicators of Responsibility Include: Awareness, Dedication, and Courage (Ali & Saputra, 2023).

Organizational Justice Refers to the Extent to Which Organization Members Perceive the Overall Procedures, Regulations, and Policies Related to Their Work. Organizational Justice Can Also Be Understood as the Result of an Individual's Subjective Perception of the Treatment Received in the Workplace (Siregar Et Al., 2020).

Good Corporate Governance (GCG) is also a system within the company that is capable of controlling and regulating business activities to increase company value (value added), so that the company is considered capable of implementing and demonstrating accountability, responsibility, information accuracy, and transparency. Good Corporate Governance is needed in various types of companies. The implementation of good corporate governance will improve financial performance. High financial performance will affect company value (Jam'ah et al., 2023).

Fraudulent actions that often arise in corporate environments are caused by the presence of opportunity, pressure, and rationalization. The impact of fraud is highly destructive, especially for business entities. Therefore, the detection and prevention of fraud become very vital, relying on the independence of internal auditors and effective whistleblowing mechanisms (Putri et al., 2025). Fraud etymologically means deception. In terminology, based on The Association of Certified Fraud Examiners (ACFE), fraud refers to actions that are contrary to regulations, carried out intentionally for specific purposes (such as manipulation or providing misleading reports to others), conducted by individuals from within or outside the organization to gain personal or group advantages, which directly or indirectly cause losses to others (Hamidah et al., 2024).

Method

This research uses a qualitative descriptive approach with a case study method focusing on CV. Anugrah Jaya Logistik. This approach was chosen to gain a deep and comprehensive understanding of how the implementation of Good Corporate Governance (GCG) principles contributes to fraud prevention within the company's internal environment. The primary objective of this research is to explore real-world practices through direct engagement and field data collection at the company being studied. Data were obtained through in-depth interviews with several key informants involved in the company's daily operations, including the business owner (Dadang Gunawan), finance staff (Subaktiar), marketing staff (AL), and administration staff (Agustina Hutagaol). In addition to interviews, the researcher conducted direct observations of administrative procedures, transaction recording, and workflow systems relevant to GCG implementation and potential fraud risks. Document analysis was also employed by examining transaction records and supporting documents to strengthen the field findings. To ensure the credibility and trustworthiness of the research results, data validation was conducted using triangulation techniques. This included method triangulation (interviews, observations, and document analysis), source triangulation (cross-checking information from multiple informants), and time triangulation (conducting observations and interviews over a period of time to ensure consistency). These techniques helped verify the accuracy of the information and reduced potential researcher bias. The data analysis process involved three stages: data reduction, data presentation, and conclusion drawing. The information gathered was systematically organized to identify emerging patterns, relationships, and key factors influencing the effectiveness of GCG in fraud prevention. This entire process was carried out reflectively and thoroughly to ensure that the findings accurately represent the actual conditions and practices within the company.

Result and Discussion

Before the occurrence of the fraud case in December 2024, research results indicated that the implementation of Good Corporate Governance (GCG) principles at CV. Anugrah Jaya Logistik had not been running optimally. The company does not yet have a strong structure and oversight system, so the implementation of basic GCG principles such as transparency, accountability, and independence has not been realized in daily operations. One clear indication of weak internal supervision is the discrepancy

found between the rates recorded in the invoices sent to clients and the official rates in the company's internal records. This indicates that the cross-verification or validation system for prices and invoices has not been effectively implemented.

Further investigation reveals that the Marketing Department has the discretion to determine rates, print invoices, and send them to clients without the involvement of other units, such as Finance or Administration. This condition indicates the absence of adequate segregation of duties, which should be part of internal controls. Furthermore, the company does not yet have an integrated information system for real-time transaction recording. All transactions are still managed manually through spreadsheets without systemic validation, which opens up opportunities for data manipulation. Additionally, the absence of a digital activity log further complicates the company's ability to track transaction irregularities or conduct effective internal audits.

Interview and documentation results also indicate that the company does not yet have Standard Operating Procedures (SOP) or a written Code of Ethics that can serve as a reference in daily business activities. Work practices are carried out informally and flexibly, which, although it facilitates operations, actually increases the risk of deviations. This finding supports the Agency Theory as explained by Nurjannah et al. (2023), that in organizations with weak supervision, agents (in this case, employees) tend to act in their own personal interests, which are contrary to the interests of the principal (business owner). In response to the fraud findings, the company conducted an internal audit of the suspicious transactions and deactivated system access for the involved parties. CV. Anugrah Jaya Logistik also refunded the tariff difference to the affected clients as a form of trust recovery. These corrective measures serve as the foundation for the company in formulating new policies aimed at improving the governance system moving forward. One of the policies implemented is the application of price verification before sending it to clients, the establishment of uniform official rates for all customers, and weekly reports from the marketing department to management.

Furthermore, the company is designing a separation of functions between the party that prepares the offers and the party that conducts the verification as a form of strengthening the internal control principle. The company is also starting to draft SOPs for pricing and opening a complaint mechanism for clients as an effort to strengthen the principle of fairness. These efforts are being made despite the company's awareness of its limited human resources. The company's commitment to forming an independent internal audit unit also demonstrates its seriousness in building a more robust oversight system, as emphasized by Jam'ah et al. (2023) that the implementation of strong GCG can minimize the risk of fraud through increased accountability in the decision-making process. To Support the Sustainability of GCG Implementation, the Company Has Developed a Long-Term Plan in Three Phases. The First Phase is the Stabilization Phase (0–6 Months), Focused on Preparing Work Documentation, Training Staff on GCG Principles and Business Ethics, and Strengthening the Price Verification System. The Second Phase is the Development Phase (7–12 Months), Focused on Forming an Independent Internal Audit Team, Evaluating Work Policies, and More Systematic Periodic Reporting. The Third Phase is the Optimization Phase (Second Year), Which Includes a Comprehensive Evaluation of GCG Implementation, the Possibility of Involving Third Parties in Audits, and Building an Organization Culture Based on Good Governance. This phased plan is in line with the explanation by Nurjannah et al. (2023) that the implementation of good GCG should be designed to prevent conflicts of interest between principals and agents through a structured and objective supervision system.

However, the research results also identified several internal and external challenges faced by the company. Internally, the limited human resources who understand

the principles of GCG become the main obstacle. Many staff are still accustomed to working in an informal system and are not yet ready for the transition to stricter governance. Resistance to change also arises because the flexibility that has been enjoyed so far is considered more practical. Meanwhile, externally, the company faces pressure from clients who expect price flexibility amid intense competition in the logistics industry. This challenge aligns with the views of Kusmilawaty et al. (2025), who emphasize that the implementation of GCG often faces market dynamics and internal resistance. To measure the success of GCG implementation, the company has established several indicators, including: a decrease in client complaints related to tariff discrepancies, the availability of well-documented transaction and audit reports, consistency in the application of SOPs and standard tariffs, the establishment of an internal audit unit or the involvement of external auditors, and an increase in client satisfaction and loyalty towards the company's services. These indicators align with the opinion of Jam'ah et al. (2023) that strengthening control and reporting systems is the foundation for preventing fraud and building sound governance. The Condition of Good Corporate Governance Implementation at CV. Anugrah Jaya Logistik Before the Occurrence of Fraud.

The findings of this research show that the implementation of Good Corporate Governance (GCG) at CV. Anugrah Jaya Logistik plays a critical role in minimizing opportunities for fraud. These findings align closely with Agency Theory, which explains the inherent conflict of interest between the principal (owner) and the agent (manager or staff), especially when there is asymmetric information. In the case of CV. Anugrah Jaya Logistik, where ownership and management roles are often overlapping, the risk of moral hazard becomes more prominent due to the absence of strong external oversight.

The principles of GCG serve as mechanisms to reduce this agency problem by ensuring greater transparency, control, and accountability. Each principle contributes in specific ways:

1. Transparency ensures that financial reports, business activities, and decision-making processes are open and accessible. This reduces the possibility of hidden actions or manipulation by agents, thereby limiting asymmetric information.
2. Accountability creates a clear structure of responsibility within the organization. By holding staff members answerable for their actions and decisions, the company builds a system that discourages fraudulent behavior.
3. Responsibility refers to the commitment of the company to comply with applicable laws and ethical standards. Employees at CV. Anugrah Jaya Logistik were found to be aware of their obligations, which fosters a culture of integrity and minimizes the justification for unethical acts.
4. Independence ensures that decisions are made objectively and are free from conflicts of interest. Although this aspect still needs strengthening within the company, initial steps—such as the separation of financial tasks and approvals—have shown positive impact in reducing fraud potential.
5. Fairness promotes equal treatment for all stakeholders, including employees and partners. By fostering fairness, the company limits opportunities for collusion and favoritism, which are often linked to fraudulent schemes.

By explicitly applying these GCG principles, CV. Anugrah Jaya Logistik has managed to narrow the gap caused by information asymmetry and has strengthened internal controls to detect and deter fraud. The real-world practices observed in this study confirm the theoretical framework of Agency Theory, wherein proper governance reduces the risk of opportunistic behavior by agents.

Thus, this research not only highlights the practical benefits of GCG in fraud prevention but also reinforces the theoretical assumption that effective governance structures are essential in managing principal-agent conflicts—especially in organizations with limited internal control like CVs. Another challenge is the resistance from employees towards changes in systems and new policies. The implementation of SOPs, routine reporting, and a more rigid division of work functions are often seen as burdensome or limiting work flexibility. In this case, the lack of understanding of the urgency and benefits of GCG becomes a factor that reinforces this resistance. In addition, the limited availability of competent human resources in the fields of risk management and internal supervision also poses its own challenges. The company needs to conduct continuous recruitment or training so that the staff have adequate capabilities to support the implementation of GCG both technically and strategically. On the external side, the company must also face pressure from market competition, where price flexibility and service speed are the main demands of clients. When the control system is tightened, there are concerns that this will reduce the company's agility in responding to market needs. Therefore, a balance between business efficiency and governance integrity is required. With these various challenges, the implementation of GCG at CV. Anugrah Jaya Logistik requires an adaptive, gradual, and consistent approach. Internal education, employee involvement, and support from top management are key in ensuring that this system change can be accepted, implemented, and continuously improved to build a strong and sustainable corporate governance.

Success Indicators in Evaluating the Effectiveness of GCG Implementation. To ensure that the implementation of Good Corporate Governance (GCG) principles is effective and sustainable, CV. Anugrah Jaya Logistik has established several success indicators used as tools for internal evaluation and control. These indicators are formulated based on the fundamental principles of GCG—namely Transparency, Accountability, Responsibility, Independence, and Fairness—and are tailored to the company's operational context. One of the main indicators is the improvement in the quality of internal reporting, marked by the consistency of weekly reports from the marketing unit to management, as well as the availability of digitized documentation. Timely and complete reporting enables management to conduct objective performance analysis and respond to potential risks.

Next, the Level of Compliance with Standard Operating Procedures (SOP) Also Becomes an Important Indicator. The Higher the Level of SOP Implementation by All Work Units, the More Standardized the Company's Operational Processes. This reduces the room for deviations and increases the efficiency and consistency of service to clients. The number and type of internal audit findings become another indicator. A significant decrease in the number of findings related to fraud, negligence, or procedural violations indicates an improvement in the company's internal control system. The company also monitors the prompt response to customer complaints as a measure of the effectiveness of accountability mechanisms and good service. On the side of strengthening work ethics, success indicators can be seen from the level of employee participation in GCG and business ethics training, as well as changes in work behavior that are more transparent and responsible. This indicates that GCG values are beginning to be internalized within the organizational culture.

Lastly, the level of satisfaction and trust of business partners is used as an external measure of the success of GCG implementation. The increasing loyalty and long-term cooperation with clients reflect a positive perception of the company's integrity and professionalism. By consistently using these indicators, CV. Anugrah Jaya Logistik is able to conduct continuous evaluations and adjust the GCG implementation strategy

according to the internal dynamics of the company as well as the external challenges faced. This Indicator-Based Approach Is Important To Ensure That The Governance Practices Implemented Are Not Just Formal, But Truly Bring About Real Changes In The Company's Work System And Reputation.

Conclusion

This study concludes that the implementation of Good Corporate Governance (GCG) at CV. Anugrah Jaya Logistik has a significant role in preventing fraud, particularly within a company structure that has limited internal control mechanisms. The application of GCG principles—transparency, accountability, responsibility, independence, and fairness—contributes to strengthening internal processes, promoting ethical conduct, and reducing the risks associated with information asymmetry between owners (principals) and employees (agents). A key finding of this research is that the effectiveness of GCG in fraud prevention is not solely dependent on systems or procedures, but also relies heavily on the commitment of management and the active participation of employees. Without a strong ethical culture supported by leadership, GCG principles risk becoming merely formalities without practical enforcement. Therefore, it is essential for company leadership to internalize and promote governance values consistently, while also encouraging employee involvement through training, awareness programs, and clear accountability structures. Practical recommendations for the company include strengthening the role of internal oversight, forming an independent audit function (even in a simplified form), improving documentation and transaction traceability, and conducting regular ethical training. These steps can help institutionalize governance practices and minimize fraud risk in the long term. From a theoretical perspective, this research reinforces the relevance of Agency Theory as a foundation for understanding governance in small and medium enterprises. It also opens opportunities for future research to explore how GCG can be adapted in other informal or semi-formal business structures with similar limitations. Subsequent studies could further examine the scalability of GCG models in micro enterprises or family-owned businesses where formal governance systems are often lacking. In summary, the implementation of GCG must be accompanied by strong managerial commitment and employee engagement to be truly effective in preventing fraud. The integration of governance values into the company's daily practices is a key strategy to enhance organizational integrity and long-term sustainability.

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