






“Mediation role of management commitment on improving fraud prevention in primary healthcare: Empirical evidence from Indonesia”

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MEDIATION ROLE OF MANAGEMENT COMMITMENT ON IMPROVING FRAUD PREVENTION IN PRIMARY HEALTHCARE: EMPIRICAL EVIDENCE FROM INDONESIA

Abstract

Fraud in primary healthcare (PHC) is an important and relevant topic to study because of its impact on the state in terms of financial losses and a decrease in the quality of PHC. This study is also relevant because previous studies that formulate a model and measure fraud prevention comprehensively are still limited. It aims to examine the mediating role of management commitment on the effect of apparatus competence and internal control system on fraud prevention. The sample comprises 78 PHCs and 234 senior managers as respondents in Aceh Province, Indonesia. Data for this study were collected using questionnaires from March to July 2021. Structural equation modeling was used to examine a causal relationship between the variables. The result shows that apparatus competence and internal control system positively affect management commitment and fraud prevention with p-value 0.000 ($p > 0.01$). Likewise, management commitment has a positive effect on fraud prevention with p-value 0.000 ($p > 0.01$). The findings show that management commitment mediates the relationship between the internal control system and fraud prevention. At the same time, the apparatus competence does not directly affect fraud prevention. The practical significance of this study is the importance of implementing an effective internal control system and high management commitment as a mediating variable for fraud prevention.

Keywords

competence, control, government, fraud, capitation, healthcare

JEL Classification

I18, M40, M48

INTRODUCTION

Health services in developing nations are often prone to fraud and mismanagement (Bolton et al., 2002; Hong & Weiss, 2001; Lewis, 2006). The Indonesian national health insurance (or *Jaminan Kesehatan Nasional/JKN*) program is a government plan to increase people's welfare quality by providing access to public health services. It is stipulated in Law No. 40 (2004) concerning the National Social Security System (or *Sistem Jaminan Sosial Nasional/ SJSN*) and Law No. 24 of 2011 concerning Social Security Administering Agency (or *Badan Penyelenggaraan Jaminan Sosial/BPJS*). Social Security Administrator for Health organizes health service operations using a capitation financing system at the First Level Health Facilities or Primary Healthcare (PHC) (Rawung & Sholihin, 2017). The technical implementation is regulated by the Minister of Health of the Republic of Indonesia, Law No. 21 (2016). In health services, fraud has different fraudulent behavior. The fraud type can be characterized based on which groups or individuals are involved (Yang & Hwang, 2006; Bolton et al., 2002). Fraud and corruption in the healthcare industry

can be grouped under illicit activities related to affiliates, medical professionals, staff and managers, and suppliers (MacKey & Liang, 2012). Fraud prevention is utilized as a signal to ensure that fraud will not occur, and the management is assumed to be more sensitive to what factors motivate fraud (Lastri, 2020).

The potential for fraud in the management of capitation funds at the PHC is due to the low competence of the management apparatus, and the internal control system is found to be not good (Setiaji et al., 2015; Prativi et al., 2015; Geswar & Nurhayani, 2014; Undap, 2017; Sopotan et al., 2018; Mokodompit et al., 2017; Kurniawan et al., 2016). Moreover, it is also known that the commitment of the Head of Service followed by all leaders and employees at the PHC plays crucial roles in implementing the JKN capitation fund. So far, a lack of attention to the performance and the leadership's commitment toward the JKN capitation fund's regulation is noticeable, making the implementation process of JKN capitation funds ineffective (Mokodompit et al., 2017). Previous research stated that the organizational commitment of the PHC is still poor in implementing service policies in health care (Wulandari, 2017). The same thing is shown from the achievement of fulfilling the capitation based on the service commitment indicator, which is still low. Thus, a firm commitment from stakeholders and the managerial team implementing activities are needed for the successful program implementation and strategy in the payment of capitation funds (Kristijono et al., 2020; Purlimaningsih et al., 2017).

Therefore, this study is essential for several reasons. First, this paper develops broader previous research on modeling and measurement. Second, the study uses the role of the management commitment as mediating variable in the fraud prevention model with the apparatus competence and the internal control system as predictor variables. Third, the organizational commitment of PHC is still low in implementing service policies (Mokodompit et al., 2017; Purlimaningsih et al., 2017; Wulandari, 2017). Finally, there are still limited studies that examine the role of the mediating variable of management commitment on fraud prevention. Thus, it is hoped that the results of this study will make a theoretical contribution to the development of a fraud prevention model and a practical contribution to fraud prevention for managerial teams and stakeholders in the PHC.

1. LITERATURE REVIEW

Competence is a human resource that has knowledge, skills, and character, the ability to carry out activities in a job or function following the expected work standards (Hafiz, 2017). According to Sofo (1999), measuring a person's competence can be through the following: (1) Knowledge, (2) Skill, and (3) Attitude. Mulders et al. (2010) recommend indicators of apparatus competence based on performance functions in practice in each section. Competence is the one that underlies someone who is causally and effective performance criteria or is the character that underlies a person in terms of doing work. Martini et al. (2020) stated that the competence of the apparatus could be improved by prioritizing knowledge, skill, expertise, behavior, and attitude that can increase work performance. Indonesian government regulation No. 60 (2008), article 10, concerning the government's internal control system explains that the government has to conduct background searches on pro-

spective workers in the recruitment process to be placed in their fields. The placement of human resources following their expertise can increase the quality of financial reports.

Further, the government must conduct training in line with the development of science to improve the competence of government officials. So, the competence of qualified personnel in producing quality financial reports can be strengthened by internal control. Inapty and Martiningsih (2016) proved that the internal control system could moderate the effect of government apparatus competence on the quality of government financial reports.

The competence of the apparatus can affect fraud prevention in financial management; especially those are related to the rationalization of both attitudes and behavior. This describes that the character of an exemplary apparatus will affect fraud prevention (Huslina et al., 2015; Widiyarta et al.,

2017; Dewi & Damayanthi, 2019). Then, increasing management commitment will help stakeholders ensure the transformation of the public sector to make an effective accountability evaluation system (Khalid et al., 2016).

Management commitment is crucial in the organization. The higher the employee commitment towards the organization, the more employee will not do things that can hinder the organization. On the opponents, if the employee commitment is low, they tend to do something that hinders the achievement of organizational goals for the sake of their personal goals. If a public sector organization does not have management commitment, it can lead to inefficiency, fraud, corruption, and weak financial management (Johari et al., 2018). Commitment is often associated with loyalty, involvement, one's attachment to the organization (Lamsa & Savolainen, 2000). Therefore, management commitment involves management behavior towards the organization (Goffin & Szwejczewski, 1996). Another view expressed by Hashim (2010) defines that organizational commitment correlates with employee feelings and normative responsibility obligations, a strong sense of belonging provided for the organization. In addition, commitment is related to the work done by someone, including his persistence towards his work, and it makes him proud so that his loyalty to the organization is created (Alolayyan et al., 2021; Luthans, 2002; Peng & Li, 2021; Vance, 2006).

Management commitment within an organization is vital in helping organizations detect risks and prevent fraud (Natasya et al., 2017). Widiutami et al. (2017) stated that organizational management commitment negatively affects fraud prevention. This shows that high commitment can minimize fraud tendencies. This indicates that management commitment can help organizations instill honesty, openness, and mutual respect to help each other in self-involvement as an organization's management part to assist fraud prevention efforts. Another thing that strengthens management commitment is an obedience attitude to applicable regulations. As a result, employees are confident in carrying out the organizational mandate (Hayati & Caniogo, 2012; Salahudin et al., 2016). A comprehensive strategy to prevent and detect fraud is to cultivate honesty by issuing written ethical and

behavioral regulations, proper employee screening, background checks, technology actions, inventory control, and all aspects of sustainable management with awareness and vigilance are highly important (Alstete, 2006). Further, fraud prevention also includes providing managers and employees with training programs to have skills like internal auditing to form an ethical culture in their hearts (Basiruddin et al., 2018).

High organizational management commitment from all employees makes it easier for an organization to implement adequate internal control in providing confidence about the reliability of financial reports to stakeholders. On the other side, without a high organizational commitment, it is challenging to implement adequate internal control to ensure the quality of the financial statements produced (Siwambudi et al., 2016). Creating good management within an organization brings strength to its sustainability. Weygant et al. (2010) stated that the internal control system could identify, analyze, and communicate corporate events. If control management goes well, it will become a strength for the organization. Muna and Haris (2018) stated that a weak internal control system could trigger various frauds in the organization. It is notable for preventing fraud within the organization. The internal control system describes the policies, plans, and procedures implemented by the organization management to protect its assets and provide confidence that the activities carried out within the organization are in pursuance of the established policy standards (Bagranoff et al., 2010). Besides, the internal control system is a multidimensional concept and has been widely debated in management supervision (Agbejule & Jokipii, 2009). This is related to procedures or policies having been carried out, but the emphasis here is the system integration that continues to run well at all levels of organizational management (Mir et al., 2018).

The internal control system is designed to direct and monitor a resources organization in achieving its goals, and it plays a vital role in preventing and detecting fraud. Fraud in organizations is done intentionally to benefit a group of people or individuals, so the urgency for an internal control system is pivotal in the organization (Deborah & Teresa, 2016; Mohasoa & Mokoena, 2019). The lower the

supervision level, the higher the fraud possibility. Still, the internal control system without support from management commitment can result in unsatisfactory performance. Management commitment is a consistent attachment to the managerial team or an employee concerned for the organization. Deborah and Teresa (2016) stated that organizational commitment affects fraud prevention. Furthermore, Ibnu Rachman (2021) found that internal control and organizational management commitment affect fraud prevention significantly. It was also confirmed that improving the internal control system will influence fraud prevention; and the higher organizational management commitment, the greater level of fraud prevention within the organization.

H_3 : *Management commitment plays a mediating role in the relationship between apparatus competence and fraud prevention.*

H_4 : *Internal control system affects management commitment.*

H_5 : *Internal control system involves fraud prevention.*

H_6 : *Management commitment plays a mediating role in the relationship between the internal control system and fraud prevention.*

H_7 : *Management commitment affects fraud prevention.*

2. AIMS AND HYPOTHESES

This study aims to examine the mediating role of management commitment on the effect of apparatus competence and internal control system on fraud prevention. Based on the literature review, the following hypotheses are proposed:

H_1 : *Apparatus competence affects management commitment.*

H_2 : *Apparatus competence affects fraud prevention.*

3. METHODS

This study used a questionnaire survey method with a 5-point Likert scale. Using SPSS 21, the questionnaire used were tested to ensure its reliability. This study also employed AMOS 22 to conduct confirmatory factor analysis and verify the validity of the questionnaire. Moreover, it constructed the SEM model (Structural Equation Modeling) to verify the relationship path of apparatus competence, internal control system, management commitment, fraud prevention, and the mediating effect of management commitment.

Table 1. Sampling technique

Region	Regencies/municipalities	PHC	Population (Σ c)	Sample Size	Respondents	Total Respondents (e x f)
a	b	c	d	e	f	g
1	Simelue	14	97	21	3	63
	Aceh Singkil	13				
	Aceh Selatan	23				
	Aceh Barat	13				
	Aceh Barat Daya	13				
	Subulussalam	7				
	Nagan Raya	14				
2	Aceh Timur	27	86	19	3	56
	Aceh Utara	32				
	Aceh Tamiang	15				
	Langsa	5				
	Lhokseumawe	7				
3	Aceh Tenggara	19	81	18	3	53
	Aceh Tengah	17				
	Biruen	20				
	Gayo Lues	12				
	Bener Meriah	13				

Table 1 (cont.). Sampling technique

Region	Regencies/municipalities	PHC	Population ($\sum c$)	Sample Size	Respondents	Total Respondents (e x f)
a	b	c	d	e	f	g
4	Aceh Besar	28	95	21	3	62
	Pidie	26				
	Aceh Jaya	12				
	Pidie Jaya	12				
	Banda Aceh	11				
	Sabang	6				
	Total	359	359	78	12	234

The target population was all public healthcare facilities (PHC) in Aceh Province, receiving national Health Insurance (JKN) capitation funds. There are 359 PHCs, selected as the population, while the respondents were managers of capitation funds, as many as three people per PHCs. The multistage cluster sampling technique was used to determine respondents with several stages. Firstly, the sample is determined by a region using the random sampling technique. Furthermore, respondents were selected from the existing sample size. The respondents were the management involved in the direction of the national health insurance capitation funds, totaling three people consisting of 1) Heads of PHCs, 2) Heads of Administration, and 3) Treasurers. The total number of respondents was 234 people. The questionnaires were distributed by visiting PHCs in all regions that have been determined from March to July 2021.

This study consisted of four variables. Two exogenous variables were used, namely the competence of the apparatus and internal control systems. Moreover, one endogenous intervening variable was employed, namely management commitment, and one endogenous variable, namely fraud prevention. The operationalization definitions and indicators of each variable can be seen in Table 2.

4. RESULTS

Before testing the hypotheses, a descriptive analysis was carried out to describe the research data and respondent profile. This study involved 234 respondents, categorized based on gender, age, level of education, position, and work experience (Table 3).

Table 2. Operationalization of research variables

Variables and their role	Definition of operation	Indicators	Sources
Apparatus Competence (Exogenous)	The capabilities and characteristics possessed by the apparatus/ employees are needed in carrying out their duties and positions to produce a professional and competent performance by their expertise.	<ul style="list-style-type: none"> • Knowledge • Expertise • Skills • Attitudes and behavior 	Martini et al. (2020)
Internal Control System (Exogenous)	A set of policies is designed to provide reasonable assurance regarding the achievement of operating effectiveness, reliability of financial reports, compliance with applicable laws and regulations.	<ul style="list-style-type: none"> • Control environment • Risk assessment • Control activities • Information and communication • Internal control monitoring 	Tetteh et al. (2020), COSO (2013)
Management Commitment (Endogenous/intervening)	Emotional attachment or closeness, identification, and involvement of individuals with the organization, and the desire to remain a member of the organization.	<ul style="list-style-type: none"> • Regulatory policy • Motivation for continuous training • Effective two-way communication • Conducive environment • Consistent leadership • Existence of rules for supervision • Building a culture of honesty • Organizational code of ethics • Evaluating the anti-fraud monitoring process • Developing adequate supervision 	Johari et al. (2018), Jawaad et al. (2019)
Fraud Prevention (Endogenous)	Prevention was taken through procedures, policies, and measures to prevent and stop fraud.		N'Guilla Sow et al. (2018)

Table 3. Demographic profile of respondents

Description	Category	Frequency	Percentage
Gender	Male	65	27.8
	Female	169	72.2
	Total	234	100
Age	< 25 years	3	1.3
	25-30 years	15	6.4
	31-35 years	24	10.3
	36-40 years	56	23.9
	> 40 years	136	58.1
	Total	234	100
Education	Associate's Degree	67	28.6
	Undergraduate	142	60.7
	Postgraduate	25	10.7
	Total	234	100
Position	Treasurer	78	33.3
	Head of administration	78	33.3
	Head of PHC	78	33.3
	Total	234	100
Work Experience	0-1 years	58	24.8
	1-3 years	78	33.3
	3-5 years	37	15.8
	> 5 years	61	26.1
	Total	234	100

Based on the confirmatory factor analysis (CFA) test, it was discovered that the construct measurement model had met the criteria for the Goodness of Fit Test (Table 4).

Table 4. Confirmatory factor analysis

Factor	Factor Loading	CR	AVE
Apparatus Competence (AC)			
Knowledge	0.690	0.793	0.621
Expertise	0.839		
Skills	0.789		
Attitudes and behavior	0.682		
Internal Control System (ICS)			
Control environment	0.721	0.853	0.695
Risk assessment	0.773		
Control activities	0.802		
Information and communication	0.819		
Internal control monitoring	0.727		
Management Commitment (MC)			
Regulatory policy	0.653	0.848	0.505
Motivation for continuous training	0.650		
Effective two-way communication	0.717		
Conducive environment	0.739		
Consistent leadership	0.687		
Existence of rules for supervision	0.712		
Review and performance appraisal	0.687		
Existence of safety policies	0.681		
Fraud Prevention (PF)			
Building a culture of honesty	0.773	0.849	0.758
Organizational code of ethics	0.851		
Evaluating anti-fraud monitoring processes	0.833		
Developing effective supervision	0.727		

Therefore, Table 4 shows that the measurement items of this study have good validity and reliability.

The structural model is estimated to test H_1 to H_7 . The structural model in the study found the Goodness of Fit Test values, namely: Chi-Square/ $\chi^2 = 192.115$, $df = 163$, $GFI = 0.902$, $AGFI = 0.910$, $TLI = 0.935$, $CFI = 0.956$, $RMSEA = 0.025$, $Normedchisq/CMIN = 1.199$, $p = 0.05$. This shows that the model has met the requirements of suitability and data adequacy. Therefore, this model can be used for further analysis.

Based on the proposed structural model test, 5 structural paths have significant coefficient values ($p < .05$; $p < .01$). Table 5 presents the standard path coefficients resulting from the structural model testing.

The hypothesized relationship between apparatus competence and commitment has a p -value of 0.000 ($p > 0.01$). It depicts that the competence of the apparatus affects management commitment. Therefore, H_1 is accepted. The hypothesized relationship between the internal control system and management commitment has a p -value of 0.000 ($p < 0.01$). This result indicates that a sound internal control system affects increasing management commitment. Therefore, H_4 is accepted.

The path coefficient between apparatus competence and fraud prevention is 0.000 ($p > 0.01$). This indicates that the apparatus competence has a direct influence on fraud prevention. Therefore, H_2 is accepted. The relationship hypothesized between the internal control system and fraud prevention has a p -value of 0.0001 ($p < 0.01$). This result indicates that the higher the internal control system, the more fraud prevention will increase. Therefore, H_5 is accepted.

The relationship hypothesized between management commitment and fraud prevention has a p -value of 0.000 ($p < 0.01$). This result indicates that management commitment affects fraud prevention. Therefore, H_7 is accepted. The overall results of this study support previous studies that verify that the competence of the apparatus, internal control system, and management commitment

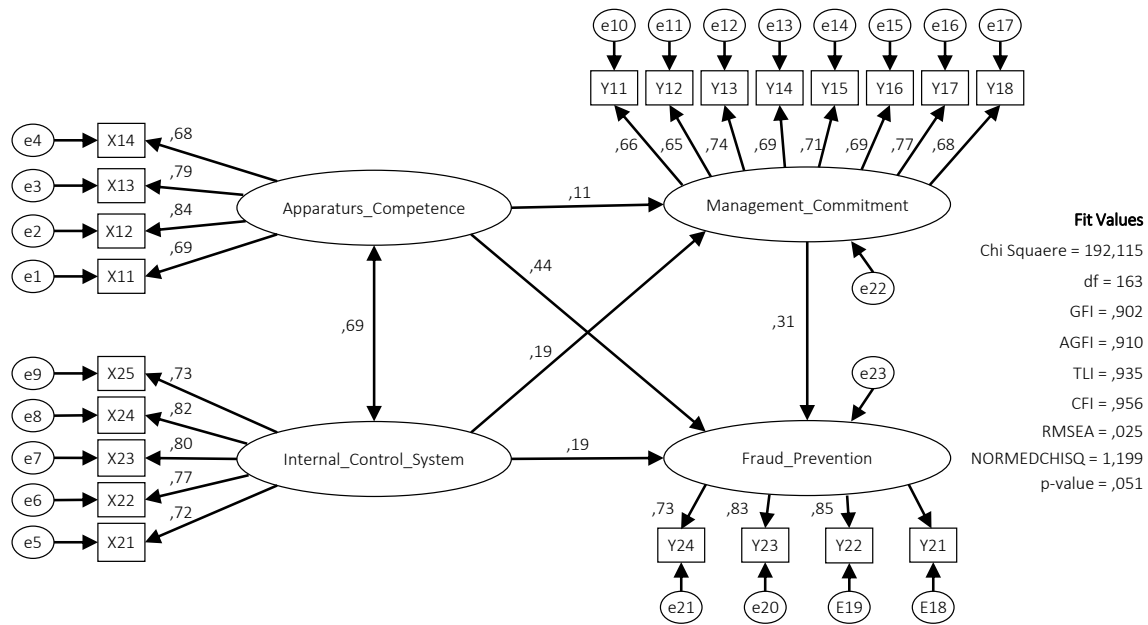


Figure 1. Structural results of the proposed model

Table 5. Path coefficient analysis of the structural equations

	Hypothesized path	Standardized Coefficients	CR	p-value	Decision
H ₁	Apparatus Competence → Management Commitment	0.230	4.269	0.000	Supported
H ₄	Internal Control System → Management Commitment	0.308	5.301	0.000	Supported
H ₂	Apparatus Competence → Fraud Prevention	0.293	4.814	0.000	Supported
H ₃	Internal Control System → Fraud Prevention	0.322	5.270	0.000	Supported
H ₇	Management Commitment → Fraud Prevention	0.307	5.222	0.000	Supported

Note: * $p < .05$; ** $p < .01$.

affect fraud prevention. The results of the final estimate of the structural model of this study are highlighted in Figure 1.

Testing the mediating effect in this study used an approach formulated by Baron and Kenny (1986). To examine the mediating role of management commitment, the paper used a mediation analysis (H_3 and H_6). Table 6 presents the results of 2 mediation models, namely the mediating effect of management commitment in the relationship between apparatus

competence and fraud prevention and the mediating effect of management commitment in the relationship between the internal control system and fraud prevention.

Table 6 shows that H_3 and H_6 are acceptable, which means the management committee can fully mediate in apparatus competence and fraud prevention. In contrast, it partially mediates the relationship between the internal control system and fraud prevention.

Table 6. Mediating effect analysis

No	Direct and Indirect Effect	Beta	p-value	Decision
Model 1 (mediation MC on AC → FP)				
1	AC → MC (a)	0.108	0.239	Full Mediation
	MC → FP (b)	0.313	0.000	
	KA → KM → PF (c)	0.034	0.261	
Model 2 (mediation MC on ICS → FP)				
2	ICS → MC (a)	0.443	0.000	Partial Mediation
	MC → FP (b)	0.313	0.000	
	ICS → MC → FP (c)	0.034	0.004	

5. DISCUSSION

This study has examined the mediating role of management commitment on the effect of apparatus competence and internal control system on fraud prevention. The results showed that each variable has a significant positive effect. The apparatus competence has a significant impact on management commitment in managing the capitation funds for National Health Insurance – Primary Healthcare (JKN-PHC) in Aceh through regulatory policy, motivation for continuous training, effective two-way communication, a conducive environment, consistent leadership, existence of rules for supervision, review and performance appraisal and the presence of safety policies. Thus, the higher the competence of the apparatus in the management of capitation funds at the PHC, which is proxied by the competence of knowledge, expertise, skills, attitudes, and behavior, the higher the managerial commitment at the PHC. This is consistent with Siri et al. (2020), Suriadi et al. (2018), Kuhuparuw and Ferdinandus (2014), Zhang et al. (2018), and Martini et al. (2020).

The internal control system has a significant effect on management commitment in managing the capitation funds for National Health Insurance – Primary Healthcare in Aceh through regulatory policy, motivation for continuous training, effective two-way communication, a conducive environment, consistent leadership, existence of rules for supervision, review and performance appraisal and the presence of safety policy as well. The higher the internal control system in managing capitation funds at the PHC, which is proxied by the control environment, risk assessment, control activities, information and communication, and internal control monitoring, the more organizational commitment at the PHC in managing JKN capitation funds. This is consistent with Hardiningsih et al. (2020) and Handayani et al. (2020).

Apparatus competence significantly affects fraud prevention in managing JKN-PHC capitation funds in Aceh through building an ethical culture, organizational code of ethics, evaluating anti-fraud monitoring processes, and

developing adequate supervision. The higher the competence of the apparatus in managing JKN capitation funds at the PHC, which is proxied by the competence of knowledge, expertise, skills, attitudes, and behavior, the greater the prevention of fraud at PHC. This is consistent with Widiyarta et al. (2017) and Dewi and Damayanthi (2019). Likewise, the internal control system significantly affects fraud prevention. The higher the internal control system in managing capitation funds at the PHC, the more effective fraud prevention. The results of this study support Deborah and Teresa (2016) and Mohasoa and Mokoena (2019).

Furthermore, the management commitment also affects fraud prevention. The higher the management commitment in managing capitation funds at the PHC, the more effective the fraud prevention. A high commitment can minimize fraud in the management of JKN capitation funds at the PHC. This is consistent with Rachman (2021), Johari et al. (2018), and Natasya et al. (2017).

From the findings mentioned above, this study advances the understanding of the ability of management commitment, which is the controlling team at the PHC, is expected to be able to drive efforts to prevent fraud and other fraud in the implementation of JKN. However, the presence of this team is not optimal if stakeholders, especially the local government, do not support it. Social Security Administering Agency/BPJS needs to develop health synergy with the local government to prevent fraud. This synergy is expected to inventory potential problems in the field as input for formulating strategies policy. This is because the health sector is a matter that concerns the lives of many people, involves an increasingly large health budget, and has the potential for irregularities in health facilities. It is hoped that the internal control system must be effectively implemented and supported by good apparatus competence. Fraud in the health sector needs to be handled together through prevention and control mechanisms. JKN actors can optimize the development of an anti-fraud culture, and commitment from leaders and institutions is the primary key to preventing corruption.

Thus, these findings contribute to the development of knowledge about the importance of management commitment to fraud prevention, which in previous research stated that PHC's managerial commitment is still low in implementing JKN program policies in Indonesia. Therefore, future studies can explore a more representative research method approach such as sampling from various parties (multi-unit analysis), not only from the management as the manager but also from other elements like the management of the Social Security Administrator for Health (BPJS) and the health office. Hence, it is suggested to use a mixed-method research method (qualitative and quantitative).

From a practical standpoint, this study could contribute to developing a fraud prevention model for stakeholders in the management of National Health Insurance capitation funds at the PHC to increase the role of management commitment in fraud prevention strategies. For this reason, eradicating fraudulent practices is carried out by managing the management commitment of the managerial team at the PHC that can carry out effective fraud prevention strategies. This is done by having the competence of the apparatus and also a comprehensive internal control system so that leaders can set priorities for prevention strategies and coordinate to all management and related parties.

CONCLUSION

This study has examined the role of management commitment as a mediating variable in the fraud prevention model with apparatus competence and internal control system as predictor variables. The results indicate that the competence of the apparatus has a significant effect on management commitment and fraud prevention. The internal control system significantly influences management's commitment and substantially to fraud prevention. Management commitment has a significant impact on fraud prevention. The better the apparatus' level of competence and commitment to the organization, the lower the risk of abuse or fraud. Thus, a sound internal control system will have an impact on preventing fraud; a higher commitment of the management of the apparatus to PHC will prevent fraud. Awareness and partisanship of PHC management in conducting supervision will impact fraud prevention. The findings also demonstrate that management commitment can mediate the internal control system to fraud prevention, but the competence of the apparatus does not directly affect fraud prevention. Finally, these results also support the previous literature that an effective internal control system can promote fraud prevention. Thus, this study shows that management commitment in an organization is useful in helping organizations detect risks and fraud.

AUTHOR CONTRIBUTIONS

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