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Fraud Prevention in Local Government Accounting Information Systems: Literature Review

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ABSTRACT
This study aims to describe the factors that affect an accounting information system in local governments to avoid fraud prevention. This research uses a qualitative approach in a descriptive manner with the type of literature. Secondary data collection techniques are processed and presented with the review literature method related to accounting fraud with the aim of minimizing the potential for information system fraud, with the object of research by local governments. There are several factors obtained from 15 journal articles that have been published and filtered in the prevention of fraud in accounting information systems in local governments, namely internal control, HR competence, integrity, accountability, and government governance as well as compensation received in order to realize a local government that is free from fraud.

Keywords: Fraud, Fraud Prevention, Accounting Fraud, Accounting Information Systems, Government, Corruption

INTRODUCTION

Based on Kepmendagri 050-145/2022, Indonesia has 34 provinces with 416 regencies and 98 cities. Government can be defined as a state activity to advance the welfare of its people following the meaning of democracy which expresses government from the people, by the people, and for the people (Theresia Silaban & Astrika, 2013). Indonesia is in the process of realizing its regional development (Rahmawati et al., 2020) and its aspirations. Current developments in the world of accounting, besides bringing benefits also bring problems (Firdausy & Sari, 2022a) and is also accompanied by rapid technological developments to fulfill information systems that will prevent fraud (Suhandi, 2023) or what is known as fraud. Fraud is one of the many problems that occur in the government sector in Indonesia (Riyanto & Arifin, 2022) which involves several officials at various levels, both central and regional (Huslina, 2015) as well as other hazards that threaten the world (Antoni et al., 2021) which is an interesting matter to discuss (Lingga Rani et al., 2021).

In 2022 state losses due to corruption will be IDR 144.2 trillion and USD 61.9 million. The government has done various things to prevent potential or eliminate fraudulent acts (Nur & Imanina, 2020) by improving information technology, namely accounting information is the most important part of all information needed by management, especially related to financial data that can be utilized by stakeholders (Wardah, 2023). The accounting information system is a management tool for improving the company's internal operational controls (Aprilianti et al., 2021) and with good internal control, it will achieve organizational goals effectively, and efficiently and things that can weaken all risks that have the potential to fraud.

Fraudulent practices can be seen based on the completeness of control elements and competencies, namely 1) competent resources, 2) application of financial accounting systems, 3) use of information technology and 4) good and accurate government governance (Manik, 2020). Research that has been done previously, various factors that can affect an accounting information system in the potential for fraud such as internal control, compensation, organizational commitment, employee perceptions, and regulations (Munyanti & Jaeni, 2022);(Lingga Rani et al., 2021);(Nur & Imanina, 2020).

Based on the explanations that have been described, this study intends to describe the factors that influence the accounting information system in local governments for journal articles that have been published to prevent fraud which can be used as a reference in literature review research and the results can help the government to further minimize the potential fraud through accounting information systems applied to local governments.

This study uses three basic theories, namely the Theory of Planned Behavior, the fraud triangle, and the agency theory. Theory of Planned Behavior is a behavioral theory that can identify an individual belief in control over something that will happen from the results of behavior so that it can distinguish between a person's behavior with good or bad goals (Amanda, 2017) which has three categories of beliefs, namely attitudes, norms subjective as well as perceptions of behavior control while the Fraud triangle is defined as the basic theory of individuals in fraudulent behavior that is needed by someone by seeing the possibility of realizing these actions and the ability to justify these actions (Mustafida & Mursita, 2022) and agency theory is a theory that describes a meeting point company between owners and company management (Rokhlinasari, 2015).

Factors that cause a high level of fraud in Indonesia are (1) loss of intellectualism and reasoning power that can distinguish between public and private interests; (2) creating new sources of wealth and power over political roles; and (3) the legal system of low honesty integrity by law enforcers will exacerbate fraudulent behavior in brokerages (Naa & Pohan, 2019a). Not only does the fraud factor increase, but there are also ways to prevent fraud in accounting information systems, namely building a good internal control structure, streamlining control activities, improving organizational culture, and making the internal audit function effective (Amrizal, 2004).

METHOD

This study uses a qualitative approach in description with a type of literature study which is defined as a collection technique and analyzes data sources to be processed and presented from various literature (Rijal Fadli, 2021) using a systematic literature review method related to accounting fraud. The object of research is local government and secondary data collection techniques from several stages, namely observation of library studies and documentation from Google Scholar on published journal articles with qualitative and quantitative research, obtained as many as 3,690 articles from previous research for the 2018 – 2023 period.

Questions in this study to describe the purpose of the subject that has been limited, namely:

1. RQ 1: What factors can prevent fraudulent accounting information systems from occurring in local governments?
2. RQ 2: What method is most often used in research on fraud prevention of accounting information systems in local governments?
3. RQ 3: What problems or issues were found in the research on fraud prevention of accounting information systems in local governments?
4. RQ 4: What are the results of research on fraud prevention in accounting information systems in local governments?

The conceptual framework is a way to develop a view in interpreting the existing as shown below.

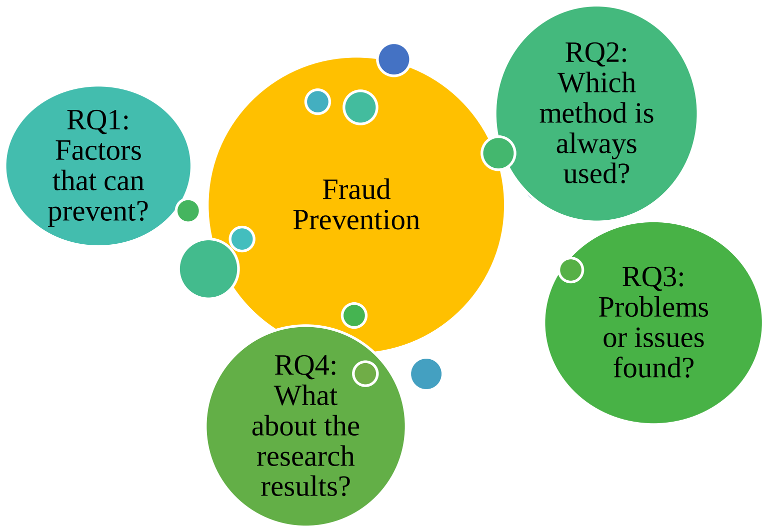

Figure 1. Conceptual framework

RESULT AND DISCUSSION

The following are the results of several previous studies as materials used to analyze the literature review research.

Table 1. Categories Influencing factors

No.	Influencing factors	Research	Frequency
1.	Internal Control	(Munyanti & Jaeni, 2022); (Lingga Rani et al., 2021); (Dwi et al., 2022)(Nur & Imanina, 2020)(Downida & Riharjo, 2017)(Bead, 2020)(R et al., 2021)(Husna, 2017)(Munadi et al., 2022)(Antoni et al., 2021)(Riski Amalia & Purwanto, 2023)(Wardhani et al., 2021)(Firdausy & Sari, 2022)	13
2.	Organizational Culture	(Naa & Pohan, 2019); (Dwi et al., 2022); .(Munyanti & Jaeni, 2022)	3
3.	Governance	(Lingga Rani et al., 2021); .(Bead, 2020)	2
4.	Organizational Commitment	(Munyanti & Jaeni, 2022); (Dwi et al., 2022)	2
5.	Enforcement	(Munyanti & Jaeni, 2022); (Dwi et al., 2022); (Nur & Imanina, 2020)(Munadi et al., 2022)(Antoni et al., 2021)(Naa & Pohan, 2019)	5
6.	Risk Management	(Lingga Rani et al., 2021)	1
7.	Accountability	(Firdausy & Sari, 2022b)	1
8.	Integrity	(Huslina, 2015)	1
9.	Compensation Suitability	(Naa & Pohan, 2019); (Munadi et al., 2022);(Nur & Imanina, 2020)(Dwi et al., 2022)	4
10.	Technology Utilization	(Huslina, 2015); (Bead, 2020)(Husna, 2017)(Riski Amalia & Purwanto, 2023)	4
11.	Observance of accounting rules	(Firdausy & Sari, 2022);(Downida & Riharjo, 2017)	2
12.	The Role of Internal Audit	(Husna, 2017)	1
13.	Justice	(Naa & Pohan, 2019); (Munyanti & Jaeni, 2022)	2
14.	Unethical Behavior	(Naa & Pohan, 2019)	1

15.	HR Competencies	(Antoni et al., 2021); (Bead, 2020)(Husna, 2017)(Huslina, 2015)	4
16.	Information Asymmetry	(Downida & Riharjo, 2017); (Munyanti & Jaeni, 2022)	2
17.	Relegiusity	(Wardhani et al., 2021)	1

Table 2. Research Methods

No.	Researcher's Name	Research Title	Method
1.	(Munyanti & Jaeni, 2022)	Factors Influencing the Tendency to Fraud: Perceptions of Kudus Regency Government Employees	Quantitative
2.	(Lingga Rani et al., 2021)	Factors Affecting Fraud Prevention with the Government Agency Performance Accountability System as an Intervening Variable (Study on the Riau Provincial Government OPD)	Quantitative
3.	(Dwi et al., 2022)	Perceptions of Government Employees Regarding Factors Affecting Fraud in the Sidoarjo Regency Government Sector	Quantitative
4.	(Husna, 2017)	The Effect of Apparatus Integrity, Apparatus Competence, and Utilization of Information Technology on the Effectiveness of Fraud Prevention Systems	Quantitative
5.	(Nur & Imanina, 2020)	Factors Influencing Fraud (Case Study on West Bandung Regency Local Government)	Quantitative
6.	(Downida & Riharjo, 2017)	Analysis of Factors Affecting the Tendency of Accounting Fraud in SKPD Kediri City	Quantitative
7.	(Bead, 2020)	Analysis of the Effect of Accounting Fraud Prevention on the Quality of Financial Statements with Regional Governance as a Coding Variable	Quantitative
8.	(R et al., 2021)	The Effect of Effectiveness of Fraud Prevention in Procurement of Goods/Services in Palembang City Local Government Organizations	Quantitative
9.	(Husna, 2017)	Influence of Human Resource Competence, Regional Financial Accounting System (SAKD), Utilization of Information Technology, Internal Control System and the Role of the Inspectorate on the Quality of Local Government Financial Statements (Empirical Study on SKPD Kota Pekanbaru)	Quantitative
10.	(Munadi et al., 2022)	Aceh Government Fraud: What Causes It?	Quantitative
11.	(Antoni et al., 2021)	Factors Affecting the Occurrence of Fraud in the Government Sector (Empirical Study on Agencies in Jambi Province)	Quantitative
12.	(Riski Amalia & Purwanto, 2023)	The Effect of Information Technology Utilization, Local Government Complexity and Follow-up of Recommendations for the Results of the Bpk Examination on the Findings of Weaknesses in Local Government Internal Control (Empirical Study of District/City Local Government in Central Java Province)	Quantitative
13.	(Wardhani et al., 2021)	E-Procurement as an Effort to Prevent Fraud against Procurement of Goods and Services in the Procurement Service Unit of North Sumatra Province	Quantitative

14.	(Firdausy & Sari, 2022)	The Effect of Accountability, Internal Control, and Observance of Accounting Rules on the Tendency of Accounting Fraud (Case Study on the Gresik Regency Local Government)	Quantitative
15.	(Naa & Pohan, 2019)	Analysis of Factors That Trigger Potential Fraud: A Research Study on the Government of Mimika Regency, Papua	Quantitative

Table 3. Problems or Issues

No.	Researcher's Name	Problems or Issues
1.	(Munyanti & Jaeni, 2022)	The cases of corruption in accepting bribes and gratuities from acting secretaries of the Office of Revenue, Financial Management, and Regional Assets, Cases of village government information systems, and misuse of PT RBJS equity funds.
2.	(Lingga Rani et al., 2021)	Based on the 2018 Corruption Perception Index (CPI), Indonesia ranks 89th out of 180 countries. The score obtained by Indonesia is 38 on a scale of 0-100, the lower the score, the more corrupt the country is, and vice versa, and to KPK data the number of fraud cases that occur continues to increase every year. The largest number of cases based on the type of case was bribery, with 168 cases in 2018
3.	(Dwi et al., 2022)	ICW publishes Law Enforcement Trends in Corruption Cases for the first semester of 2021. The article assesses the effectiveness of Indonesian law enforcement officers in dealing with corruption cases. The ICW article explained that there were 209 corruption cases handled by APH with 482 suspects and the value of state losses reached IDR 26.83 trillion. The KPK has carried out many Hand-Catching Operations that occurred in Sidoarjo Regency. One of the cases that occurred was the former Regent of Sidoarjo in a bribery case related to the procurement of goods and services worth 600 million in 2020. Another case is the corruption case in the 2018-2019 APBDes budget by the Kemantren Village Head worth Rp. 531 million. And the latest is the APBDes budget corruption case committed by the former Head of Ngaban Village, Tanggulangin District worth Rp. 174 million in 2017 while still in office.
4.	(Husna, 2017)	The 2012 Banda Aceh City Government Inspectorate Findings Report found acts, deviations, and attitudes of officials in carrying out their duties either intentionally or unintentionally which could be classified as acts of fraud, such as some apparatuses only signed absenteeism and did not carry out their duties/obligations at the office, signing the list of attendees for an activity without participating in the activity, overpayment of the number of days of activity and the number of procurement of goods, overpriced goods, and the amount of payment that is not by the technical specifications.
5.	(Nur & Imanina, 2020)	According to ICW data, in 2018 the number of ASNs caught in corruption cases was 34.5 percent or 375 people. ICW has also mapped alleged corruption cases based on areas that are prone to acts of corruption. Of the 35 areas monitored, West Java Province was ranked the 4th largest with a total state loss of IDR 51.4 billion.
6.	(Downida & Riharjo, 2017)	Media coverage has recently brought back the rise of corruption cases that have occurred in several regions. Unfortunately, this has occurred amidst the economic conditions of the people who are struggling to make ends meet due to soaring prices. Indonesia ranks in the bottom 10% according to the Control of Corruption (CoC), the Corruption Perception Index (CPI), and the International Country Risk Guide (ICRG). The high

		intensity of incidents of corruption in Indonesia has been perceived as so severe by various parties both inside and outside the country, as reported by Transparency International, Indonesia Corruption Watch, Global Corruption Barometer, and Bribe Payer's Index, as well as the Kompas Research Report on 21 July 2008, concluded that corruption is widespread throughout the country, from Aceh to Papua.
7.	(Bead, 2020)	Cases of accounting fraud reported by Indonesia Corruption Watch (2018), that the trend of prosecuting corruption cases from 2015-2018 consisted of 2,062 corruption cases, 12,144 corruption suspects, and state losses of IDR 9.168 trillion. Data from the Corruption Eradication Commission (KPK) show that 104 regional heads have been caught up in corruption that has been handled by the KPK. The corruption cases involved 62 regents and 15 governors. In 2018 there were 456 corruption cases, state losses of 5.6 trillion, and many suspects 1,087 people. The KPK investigated 164 corruption cases, investigated 199 corruption cases, and prosecuted 151 corruption cases.
8.	(R et al., 2021)	The city of Palembang, the process of procuring goods and services still uses conventional methods, although some have used electronic-based procurement. If this conventional method is still used, direct meetings with providers of goods/services are considered to have weaknesses, namely that there are still practices of corruption, collusion, and nepotism that could develop causing losses to the state. In addition, this conventional method also takes a long time so it is considered not to achieve the principles of effectiveness and efficiency in terms of time and cost, as well as the lack of competition between suppliers caused by the granting of certain rights by the procurement committee.
9.	(Husna, 2017)	The recent years, public sector accounting has experienced very rapid development. Currently, there is greater attention to accounting practices carried out by government agencies, regionally owned companies, and various other organizations compared to the past. Public sector organizations are organizations that aim to provide/produce public goods.
10.	(Munadi et al., 2022)	The phenomenon that occurs is related to fraud in government organizations in Aceh, which can be observed and examined from several cases that were found by the KPK, the Attorney General's Office, the Attorney General's Office, and the Inspectorate which revealed that some agencies carried out corruption cases in Aceh Province. In 2019 Irwandi Yusuf, who is the governor of Aceh, also committed acts of corruption of IDR 1.050 billion to launch a project by the regent of Bener Meriah. In Irwandi's case, it can be seen that internal control in government organizations is not working as it should, where the control environment, activity control, and risk assessment included in internal control cannot be carried out.
11.	(Antoni et al., 2021)	The results of the Association of Certified Fraud Examiners (ACFE) Global research show that every year an average of 5% of an organization's income becomes a victim of fraud. In the public sector, fraud is carried out in the form of leakage of the State Revenue and Expenditure Budget (APBN), while in the private sector, fraud occurs in the same form, namely inaccuracy in spending sources of funds.
12.	(Riski Amalia & Purwanto, 2023)	The government in Indonesia has implemented internal controls. However, there are still weaknesses in the implementation of internal control. Based on information in the IHPS on BPK data, it is explained that SPI weaknesses are divided into three types including weaknesses in accounting and reporting control systems, weaknesses in control systems

		for implementing the revenue and expenditure budget, and weaknesses in internal control structures. The results of the evaluation of LKPD from 2016 to 2019 show that there are still findings of weaknesses which indicate there are still problems with internal control weaknesses in local governments. BPK RI findings in 2016 found 6,150 findings of SPI weaknesses, in 2017 it decreased to 6,053 findings, in 2018 it increased to 6,222 findings and in 2019 there were 5,858 findings. The fluctuation in the number of findings indicates that the implementation of internal control is still not under the required internal control or that internal control is still not optimal within the scope of local government.
13.	(Wardhani et al., 2021)	The cases of corruption in the form of fraud that occurred in North Sumatra Province generally in the supply of goods and services, which were caused by many factors. There are at least 10 factors that make the provision of goods and services within the government prone to fraud, including 1) Arisan tenders and kickbacks in the tender process. 2) Bribes to win tenders. 3) The tender process is not transparent. 4) Suppliers set the highest price. 5) Won the brother company. 6) Inclusion of technical specifications can only be supplied by one particular business actor. 7) The existence of a centric alma mater, 8) Entrepreneurs who do not have complete administration can participate in tenders and even win tenders, 9) Tenders are not announced, and 10) Do not open access for participants from the regions.
14.	(Firdausy & Sari, 2022)	the former Plt of the Regional Financial and Asset Management Revenue Agency (BPPKAD) of Gresik Regency is officially a suspect. The Gresik Prosecutor's Office said that they had conducted a 1x24-hour inspection, and the result was that the Gresik Prosecutor's Office named one suspect in connection with the search conducted at the Gresik BPPKAD office. The Gresik Prosecutor's Office named the former Plt BPKKAD a suspect after finding Rp. 537,152,339 in cash originating from a deduction from the collection service at the Gresik BKPPAD.
15.	(Naa & Pohan, 2019)	Indonesian Corruption Watch (ICW) "monitored the handling of corruption cases in 2015, and stated that state losses due to corruption cases reached IDR 3.1 trillion. Of the total losses, IDR 1.2 trillion was obtained in the first semester of 2015. Meanwhile, in the second semester of 2015, it reached IDR 1.8 trillion. East Java itself is the province with the highest number of corruption cases in 2015 monitored by ICW. In East Java Province, there were 54 cases with a state loss of Rp. 332.3 billion and a bribe of Rp. 2.4 billion. Meanwhile, the monitoring results of "Indonesian Corruption Watch (ICW) in the first half of 2016, starting from 1 January to 30 June 2016" in East Java province totaled 19 cases with losses reaching IDR 223.5 billion. So many corruption cases of corruption in East Java indicate that supervision is still weak in government activities.

Tabel 4. Research Results

No.	Researcher's Name	Journal Type	Research Results
1.	(Munyanti & Jaeni, 2022)	JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha, Vol :13 No : 2 Tahun 2022	The procedural fairness and organizational culture have a significant negative effect on the tendency to cheat, while information asymmetry has a significant positive effect on the tendency to cheat. However, fair distribution, enforcement of regulations, internal control systems, and

			organizational commitment do not affect fraud tendencies.
2.	(Lingga Rani et al., 2021)	Bilancia: Jurnal Ilmiah Akuntansi 71 Vol. 5 No. 1, Maret 2021 (71-86) e-ISSN: 2685-5607	Then there is an influence of the internal control system, governance, and risk management on fraud prevention, there is an influence between the internal control system and governance on fraud prevention through the performance accountability system of government agencies, and there is no effect of risk management on fraud prevention through a performance accountability system government agencies.
3.	(Dwi et al., 2022)	Fair Value : Jurnal Ilmiah Akuntansi dan Keuangan Volume 4, Number 11, 2022 P-ISSN: 2622-2191 E-ISSN : 2622-2205	The shows that the variables of regulation enforcement, appropriateness of compensation, and organizational ethical culture have a positive effect on fraud, while the variables of internal control and organizational commitment do not affect fraud.
4.	(Husna, 2017)	Jurnal Magister Akuntansi ISSN 2302-0199 Pascasarjana Universitas Syiah Kuala Volume 4, No. 1, Februari 2015	The integrity of the apparatus, the competence of the apparatus, and the utilization of information technology influence the effectiveness of the fraud prevention system in the City Government of Banda Aceh.
5.	(Nur & Imanina, 2020)	Prosiding The 11th Industrial Research Workshop and National Seminar Bandung, 26-27 Agustus 2020	That the government's internal control system and enforcement of regulations do not affect fraud, while appropriate compensation harms fraud.
6.	(Downida & Riharjo, 2017)	Jurnal Ilmu dan Riset Akuntansi Volume 6, Nomor 5, Mei 2017 ISSN : 2460-0585.	Whereas internal control and adherence to accounting rules have a negative effect on the tendency of accounting fraud. Meanwhile, information asymmetry has a positive effect on the tendency of accounting fraud.
7.	(Manik, 2020)	Jurnal Ilmiah Akuntansi dan Finansial Indonesia Volume 3, No.2, April 2020 P-ISSN : 2598-5035; E-ISSN : 2684-8244	The prevention of accounting fraud has a significant effect on the quality of financial reports 68%. then the other effect of implementing the regional financial accounting system is 28%. internal control system by 7.8%, and utilization of information technology by 19.8%. Meanwhile, the interaction of governance moderating variables strengthens the influence of HR quality, regional financial accounting systems, and internal control systems on the quality of financial reports by 68%.
8.	(R et al., 2021)	Jurnal Riset Terapan Akuntansi, Vol. 5 No. 1 2021	The e-procurement and government's internal control system simultaneously have a positive and significant effect on the effectiveness of preventing fraud in the procurement of goods/services with a coefficient of determination of 83.3%. Then e-procurement and the government's internal control system have a positive impact on the effectiveness of preventing fraud in the procurement of goods/services.

9.	(Husna, 2017)	JOM Fekon Vol. 4 No. 1 (April) 2017	Whereas: 1) The influence of Human Resources has a positive effect on the quality of financial reports with a significant value of 0.000 <0.05.2), the Regional Financial Accounting System has a significant effect on the quality of financial reports with a significant value of 0.000 <0.05.3) utilization of the positive impact of Information Technology and the impact significant to the quality of financial reports with a significant value of 0.000 <0.05.4) Internal Control System has a significant effect on the quality of financial reports with a significant value of 0.001 <0.05.5) the role of the Inspectorate has a significant positive effect on the quality of financial reports with a significant value of 0.019 <0, 05.
10.	(Munadi et al., 2022)	Jurnal Kajian Akuntansi, Vol. 6 No. 2 2022	Internal control, enforcement of regulations, and suitability of compensation affect fraud.
11.	(Antoni et al., 2021)	Jambi Accounting Review (JAR) JAR Volume 2, Nomor 1, Januari-April 2021: 1-13	Whereas there is a positive influence of HR Competence on the occurrence of fraud tendencies (fraud) in the government sector, there is no influence of Internal Control on the occurrence of fraud tendencies (fraud) in the government sector, and there is a significant negative effect of Enforcement of Regulations on the occurrence of fraud tendencies (fraud) in the government sector.
12.	(Riski Amalia & Purwanto, 2023)	Diponegoro Journal of Accounting Volume 12, Nomor 1, Tahun 2023, Halaman 1-12	Whereas the use of information technology and follow-up on recommendations from audit results affect findings of weaknesses in internal control of district or city regional governments in Central Java Province. Meanwhile, the complexity of the local government did not affect the findings of weaknesses in the internal control of district or city regional governments in Central Java Province.
13.	(Wardhani et al., 2021)	Jurnal Akuntansi dan Bisnis : Jurnal Program Studi Akuntansi 7 (2) November 2021	The e-procurement variable is proven to have a significant positive influence on the prevention of fraud in the procurement of goods and services. The religiosity variable is proven to have a significant positive effect on the prevention of fraud in the procurement of goods and services. Internal control system variables are proven to have a significant positive influence on the prevention of fraud in the procurement of goods and services.
14.	(Firdausy & Sari, 2022)	Ekonomis: Journal of Economics and Business, 6(2), September 2022, 541-546	Accountability and internal control have a significant effect on the tendency of accounting fraud. While compliance with accounting rules does not significantly influence the tendency of accounting fraud.
15.	(Naa & Pohan, 2019)	Jurnal Magister Akuntansi Trisakti ISSN : 2339-0859 (Online) Vol. 6 No. 1 Februari 2019 : 1-26	That unethical behavior has a positive effect on the potential for fraud, law enforcement does not affect the potential for fraud, the effectiveness of the internal control system harms the potential for fraud, procedural justice hurts the potential for

			fraud, distributive justice does not affect the potential for fraud, the appropriateness of compensation does not affect the potential for fraud, and organizational culture does not affect the potential for fraud in the Mimika government sector in Papua.

Source: Data table 1 to.d. 4 processed by the author

DISCUSSION

Research Question 1 (RQ 1)

Based on table 1 regarding the factors that influence the potential for fraud in local government accounting information systems, shows that internal control is a very influencing factor followed by other factors, namely enforcement of regulations, the competence of human resources, use of technology, and suitability of compensation.

Research Question 2 (RQ 2)

Table 2 regarding the method most often used to research the potential for fraudulent accounting information systems in local governments is to use both quantitative and qualitative methods. However, the data obtained in this study only used quantitative methods. The results of the 15 journal articles that have been obtained from all researchers used quantitative methods with data collection techniques using questionnaires and using multiple linear regression analysis and it can be concluded that the use of qualitative research methods in this study can be used theoretically and to generally describe the factors that most influence as well as the use of quantitative research only focusing on journals in this study.

Research Question 3 (RQ 3)

Based on research question 3 regarding research problems or issues found from 15 journal articles which can be seen in table 3. The research argues that problems or issues that occur in research on the potential for fraud in accounting information systems in local governments in Indonesia, are generally to detect potential fraud. In addition, there have been efforts made by the government to prevent fraud in various regions, both provinces and districts/cities and even rural areas, which are still increasing, and to provide services commensurate with the funds that have been poured out by the state to the public. Problems that were visible by 15 researchers, namely (Munyanti & Jaeni, 2022); (Lingga Rani et al., 2021); (Dwi et al., 2022); (Husna, 2017); (Nur & Imanina, 2020); (Downida & Riharjo, n.d.); (Manik, 2020); (R et al., 2021); (Husna, 2017);(Munadi et al., 2022); (Antoni et al., 2021); (Riski Amalia & Purwanto, 2023); (Wardhani et al., 2021); (Firdausy & Sari, 2022); (Naa & Pohan, 2019b) is of the view that the development of fraud that occurs in local governments in Indonesia must be balanced with the existence of internal controls and the use of technology to detect early potential fraud that will occur strictly and HR competence coupled with accountability, compensation for work done borne and guidelines for the disbursement of funds that are carried out transparently.

Research Question 4 (RQ 4)

Regarding the results of research on fraud prevention in accounting information systems in local governments based on Research Question 4 (RQ 4) which has been obtained in table 4. The results of the research are (Munyanti & Jaeni, 2022); (Lingga Rani et al., 2021); (Dwi et al., 2022); (Husna, 2017); (Nur & Imanina, 2020); (Downida & Riharjo, n.d.); (Manik, 2020); (R et al., 2021); (Husna, 2017);(Munadi et al., 2022); (Antoni et al., 2021);

(Riski Amalia & Purwanto, 2023); (Wardhani et al., 2021); (Firdausy & Sari, 2022); (Naa & Pohan, 2019b) that increased auditing or authority in the accounting information system has a positive or significant effect to minimize the potential for fraud to occur. Increased authority in internal control and supervision can realize government benchmarks as well as community involvement as external monitors to detect or avoid potential fraud that will harm the local government.

IMPLICATIONS

The results of the research regarding the Literature Review on Fraud Prevention in Government Accounting Information Systems to describe the objectives of the subjects that have been discussed are: Based on the results of the review, it is known that the variables of Internal Control, Regulatory Enforcement, Compensation Conformity, HR Competence, and Technology Utilization are the dominant factors influencing the emergence of accounting information system fraud in Regional Governments.

The conclusions drawn certainly have implications for the Regional Government and also for subsequent studies. In this regard, the implications are as follows: Based on the results of the review above that Internal Control, Regulatory Enforcement, Compensation Compliance, HR Competence, and Technology Utilization make a very significant contribution to preventing the occurrence of accounting information system fraud in Regional Governments. Therefore it is necessary to make efforts to maintain Internal Control, Enforcement Regulations, Compensation Appropriateness, HR Competence, and Technology Utilization. The following are efforts that can be made by the Regional Government:

1. Build a good internal control structure.
2. Streamlining control activities.
3. Improving organizational culture.
4. Making the internal audit function effective.
5. Placing human resources who are competent in their field, productive, and responsible.
6. Optimum utilization of information technology and other types related to technology that can be accessed easily by the public.
7. Provide awards or rewards for employee performance by providing compensation to support loyalty.
8. Law enforcement concerns enforcement activities against any irregularities or violations of the applicable laws and regulations.

CONCLUSION

Based on the results of the research that has been done, it can be concluded that the study used the systematic literature review method aiming to identify and analyze relevant articles, influencing factors, research methods used in data collection as well as research topics and issues or problems. There are 15 journals found based on the screening results. The most influential factor in the prevention of accounting information system fraud in local governments is increasing internal control and competence, integrity, accountability, governance, and compensation received so that fraud-free local government is realized.

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