

The Influence of Organizational Commitment, Professional Skepticism, and Internal Audit on Fraud Prevention in Inventory Management (A Case Study at PT Muda Cahaya Utama in Tangerang City)

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ABSTRACT

This study aims to examine and obtain empirical evidence on the influence of Organizational Commitment, Professional Skepticism, and Internal Audit on all employees of PT Muda Cahaya Utama. The research method used is quantitative with primary data collected through questionnaires distributed via Google Forms and measured using a 5-point Likert scale. The sampling technique is convenience sampling, and the data are analyzed using multiple linear regression with SPSS version 29. The study uses a sample of 194 respondents. The results show that organizational commitment has a significant positive effect on inventory fraud detection, professional skepticism has a significant positive effect on inventory fraud detection, and internal audit has a significant positive effect on inventory fraud detection.

INTRODUCTION

The Supreme Audit Agency (BPK) has reported that it has found inventory fraud at PT Indofarma Tbk, which includes inventory overstatement as a form of financial report manipulation. This finding was revealed in the Investigative Audit Report (LHP) on the Financial Management of PT Indofarma Tbk for the 2020–2023 period, which was submitted to the Attorney General in May 2024. This alleged inventory inflation is included in a series of irregularities that include transaction engineering and fictitious recording, resulting in the company's financial reports not reflecting the actual condition and potentially causing state losses of up to IDR 371.8 billion. The inventory fraud case at Indofarma also involves unsold mask inventory worth IDR 13.11 billion due to mask business activities without adequate planning and feasibility studies. This case is currently being handled by the Attorney General's Office after the BPK submitted the audit files.kaltim.bpk. (www.cnnindonesia.com)

Inventory fraud has become a serious challenge in modern corporations due to increasing profit pressures, weak internal inventory controls, and management rationalization

to conceal poor operational performance, which weakens internal control functions (Wijaya & Santoso, 2025). Fraud practices often include inflating inventory values, conducting fake stock opname, recording fictitious inventory, and concealing damaged goods (Aminus, 2018). According to the ACFE Indonesia Chapter (www.acfe-indonesia.or.id), inventory fraud is driven by pressure to achieve profit targets, rationalization, and opportunities arising from weak internal controls.

A notable case reported by the official website of the Audit Board of the Republic of Indonesia (www.bpk.go.id) in Audit Report (LHP) Number 26/LHP/XX/8/2024 involved PT Perkebunan Nusantara II. The audit revealed poor management of Crude Palm Oil (CPO) inventory, deterioration of CPO quality to outspec levels, and excessive unsold stock, all of which violated Standard Operating Procedures (SOP). During 2021–2023, Free Fatty Acid (FFA) levels reached 30%–38%, far exceeding the maximum 5% limit required by SOP, causing potential state losses of IDR 1,004,379,852 due to a decline in CPO selling prices from IDR 11,368/kg to IDR 7,957/kg. As a result, several directors, technical managers, and palm oil factory managers were evaluated and dismissed for failing to perform quality control functions (www.bpk.go.id, 2024).

Organizational commitment is considered the first important factor in preventing inventory fraud because employees with strong emotional attachment and responsibility toward the organization tend to maintain integrity and reject fraudulent practices. Strong organizational culture, exemplary leadership, effective reward systems, and mutual trust further reduce the likelihood of inventory fraud (Anggit & Wijaya, 2025). Studies by Komariah and Anggraeni (2025) and Meutia (2025) support this relationship, although Sari and Wijaya (2021) and Polines (2021) found no significant effect.

Professional skepticism is another key factor, particularly in the auditor's ability to detect inventory fraud. Auditors with a critical and questioning mindset are more careful in examining inventory documents, conducting stock opname, and verifying inventory records, thereby increasing the likelihood of detecting fraud (Yuliana, 2025; Putri & Elfena, 2025). However, Sari (2022) and Aprilia (2022) found that professional skepticism did not significantly affect fraud detection capability.

Lastly, internal audit plays a crucial role in strengthening inventory monitoring, improving recording accuracy, and preventing fraud. Effective internal audits evaluate the effectiveness of internal controls and minimize opportunities for manipulation, fictitious inventory records, and fake stock opname. Strong internal audit systems reduce weaknesses in inventory control and lower the possibility of fraud occurrence (Wijaya & Santoso, 2025; Komariah & Anggraeni, 2025).

The above description aligns with research conducted by Wijaya and Santoso (2025) and Komariah and Anggraeni (2025), which showed that internal audit variables influence inventory fraud prevention. Meanwhile, research by Sari (2022) and Kristianti (2021) showed that internal audit did not significantly influence inventory fraud prevention.

Referring to the inconsistent results of previous research, this study was motivated by the widespread phenomenon of inventory fraud in various Indonesian manufacturing companies, such as stocktaking manipulation, fictitious recording, and inflated inventory values due to profit target pressures. Weak supervision and a weak organizational culture further exacerbate employee fraudulent behavior. Therefore, an in-depth empirical study is needed to examine "The Effect of Organizational Commitment, Professional Skepticism, and Internal Audit on Fraud Prevention in Inventory Management."

RESEARCH METHOD

Research Type

According to Sugiyono (2026:12), this study uses a quantitative associative method to examine the relationship between two or more variables. Quantitative research is based on positivist philosophy, uses statistical analysis, and aims to test predetermined hypotheses. The study investigates the influence of organizational commitment, professional skepticism, and internal audit on inventory fraud potential among employees of PT Muda Cahaya Utama.

Research Location and Time

The research was conducted at PT Muda Cahaya Utama, located at KH. Hasyim Ashari Kramat Street No. 09 Neroktog, Pinang District, Tangerang City, Banten. The study was carried out from October 2025 to June 2026.

Population and Sample

Sugiyono (2026:126) defines population as a generalization area consisting of objects or subjects with certain characteristics determined by the researcher. The population in this study included all employees of PT Muda Cahaya Utama involved in operational activities related to inventory management, internal audit, and internal control, totaling 198 employees. According to Sugiyono (2026:133), the study used saturated sampling, where all population members are used as samples. The sample consisted of 168 employees, with the expectation that using the entire population would minimize generalization errors.

Data Collection Technique

Sugiyono (2026:133) states that data collection is the most strategic step in research. This study used questionnaires as the primary data collection method. The questionnaire employed a Likert scale with five response options to measure respondents' attitudes, opinions, and perceptions regarding the research variables. According to Sugiyono (2026:144), the Likert scale is used to measure social attitudes and perceptions, with questionnaire items developed based on indicators of the studied variables.

Data Analysis Technique

According to Sugiyono (2026:219), quantitative data analysis is directed toward answering research problems and testing hypotheses. This study applied descriptive statistical

analysis, instrument testing, classical assumption tests, multiple linear regression analysis, hypothesis testing, and coefficient of determination analysis using SPSS version 29.

RESULT AND DISCUSSION

Data Quality Test

In testing validity, the calculated r is considered valid if the r value is greater than the r value in the table for degrees of freedom ($df = n - 2$), where n is the sample. Given a total sample size (n) of 410, the df value can be calculated as $410 - 2 = 408$, and $\alpha = 0.05$, the r value for this study is 0.0813.

This table presents the results of the validity test for all variables used in this study: Pressure, Opportunity, Rationalization, and Academic Cheating.

Validity Test

Table 1. Validity Test Result

Statement Item Number	R Count	R Table	Description
Organizational Commitment Variables			
KO.1	0,840	0,0813	Valid
KO.2	0,793	0,0813	Valid
KO.3	0,849	0,0813	Valid
KO.4	0,834	0,0813	Valid
KO.5	0,850	0,0813	Valid
Organizational Skepticism Variable			
SE.1	0,838	0,0813	Valid
SE.2	0,823	0,0813	Valid
SE.3	0,830	0,0813	Valid
SE.4	0,739	0,0813	Valid
SE.5	0,824	0,0813	Valid
SE.6	0,806	0,0813	Valid
SE.7	0,830	0,0813	Valid
SE.8	0,847	0,0813	Valid
SE.9	0,838	0,0813	Valid
SE.10	0,816	0,0813	Valid
SE.11	0,800	0,0813	Valid
SE.12	0,793	0,0813	Valid
SE.13	0,820	0,0813	Valid
SE.14	0,827	0,0813	Valid
SE.15	0,836	0,0813	Valid
SE.16	0,845	0,0813	Valid
Internal Audit Variables			
AL.1	0,838	0,0813	Valid
AL.2	0,789	0,0813	Valid
AL.3	0,837	0,0813	Valid

AL.4	0,847	0,0813	Valid
AL.5	0,865	0,0813	Valid
AL.6	0,842	0,0813	Valid
AL.7	0,831	0,0813	Valid
AL.8	0,821	0,0813	Valid
Inventory Fraud Detection Variables			
FRAUD.1	0,845	0,0813	Valid
FRAUD.2	0,840	0,0813	Valid
FRAUD.3	0,610	0,0813	Valid
FRAUD.4	0,696	0,0813	Valid
FRAUD.5	0,701	0,0813	Valid
FRAUD.6	0,800	0,0813	Valid
FRAUD.7	0,644	0,0813	Valid
FRAUD.8	0,722	0,0813	Valid

Source: Data processed with SPSS 29.2026

The tables show that all statement items in the variables were declared valid because the calculated r-values (r-count) were greater than the r-table value of 0.0813. The pressure variable consisted of 5 statement items, while the opportunity variables consisted of 16 items and 8 items respectively. These results indicate that each statement item in the variables is appropriate and reliable for use as a research instrument.

Reliability Test

Table 2 shows the results of the reliability test for the four research variables used in the study.

Table 2. Cronbach's Alpha Research

Variable	Cronbach Alpha	Description
KO	0.889	Reliable
SE	0,967	Reliable
AL	0,937	Reliable
FRAUD	0,876	Reliable

Source: Data processed using SPSS 29.2026.

Table 2 shows Cronbach's alpha values for Organizational Commitment of 0.889, Professional Skepticism of 0.967, Internal Audit of 0.937, and Inventory Fraud of 0.876. Therefore, it can be concluded that the statements in this questionnaire are reliable because they have Cronbach's alpha values greater than 0.60. This indicates that each statement item used includes consistent data.

Pearson Correlation Coefficient Analysis

Table 3. Summary of Reliability and Validity Calculation Results

Variable	Cronbach Alpha	Indicator	Pearson Correlation
KO	0,889	KO.1	0,914
		KO.2	0,746
		KO.3	0,898
		KO.4	0,831
		KO.5	0,840
SE	0,967	SE.1	0,872
		SE.2	0,883
		SE.3	0,896
		SE.4	0,881
		SE.5	0,883
		SE.6	0,864
		SE.7	0,888
		SE.8	0,865
		SE.9	0,815
		SE10	0,897
		SE.11	0,891
		SE.12	0,870
		SE.13	0,894
		SE.14	0,882
		SE.15	0,881
		SE.16	0,885
AL	0,937	AL.1	0,838
		AL.2	0,789
		AL.3	0,837
		AL.4	0,847
		AL.5	0,865
		AL.6	0,842
		AL.7	0,831
		AL.8	0,821
FRAUD	0,876	FRAUD.1	0,845
		FRAUD.2	0,840
		FRAUD.3	0,610
		FRAUD.4	0,696
		FRAUD.5	0,701
		FRAUD.6	0,800
		FRAUD.7	0,644
		FRAUD.8	0,722

Source: Data processed using SPSS 29, 2026

Classical Assumption Test
Normality Test

Table 4. Results of the Normality Test Using the Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		198
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,88711894
Most Extreme Differences	Absolute	0,032
	Positive	0,021
	Negative	-0,032
Test Statistic		0,032
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Data was processed using SPSS 29.2026.

The results of the normality test using the Kolmogorov-Smirnov (K-S) statistical test indicate that the data are normally distributed. This can be seen from the Asymp. Sig. (2-Tailed) value of 0.200, meaning the significance level exceeds 0.05. Consequently, this study model meets the classical assumption of normality.

Multicollinearity Test

Table 5. Multicollinearity Test Results

	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
KO	.998	1.002
SE	.998	1.002
AL	.1000	1.000

Source: Data was processed using SPSS 29.2026.

Referring to Table 5, the multicollinearity test results above can identify tolerance values for each variable greater than 0.10, namely, Organizational Commitment (0.998), Professional Skepticism (0.998), and Internal Audit (0.1000). VIF values less than 10 were found for Organizational Commitment (1.002), Professional Skepticism (1.002), and Internal Audit (1.000). It is concluded that there is no multicollinearity problem for any of the variables tested.

Heteroscedasticity Test

In this study, the heteroscedasticity test was conducted using the Glacier test as follows:

Glacier Test

Table 6. Glacier Test Results

	t	Sig.
(Constant)	3.078	.002
KO	-912	.363
SE	-891	.374
AL	-208	.835

Source: Data processed with SPSS 29.2026

Table 6 shows that Organizational Commitment has a significance value of 0.363, Professional Skepticism has a significance value of 0.374, and Internal Audit has a significance value of 0.835. These values have a significance level above 5% or 0.05. This indicates that there is no heteroscedasticity in the regression equation model and is in line with the heteroscedasticity test.

Hypothesis Testing

Simultaneous Test (F-Statistic)

Table 7. Results of Simultaneous Hypothesis Testing (F-Statistic)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2019.531	3	673.177	186.151	.000 ^b
	Residual	701.560	194	3.616		
	Total	2721.091	197			

Source: Data processed with SPSS 29 (2025)

Referring to Table 7, the calculated F value is 186,151 with a sig. value of 0.000b. To find the F table, with a sample size (n) of 198; total variables (k) = 4; significance level $\alpha = 0.05$; $df1 = k-1 = 4-1 = 3$ and $df2 = n-k = 198-4 = 194$, the F table is 1.965. Consequently, the calculated F (186,151) is greater than the F table (1.965), and the sig. value is 0.000b, which is $0.000b < \text{the significance level of } 0.05$.

Partial Hypothesis Test (t-Statistic Test)

Data analysis in this study was conducted using multiple linear regression. The multiple linear regression in this study can be seen through the results of the partial hypothesis test (t-Statistic Test) in Table 8 below:

Table 8. Partial Hypothesis Test Results (t-Statistic Test)

Unstandardized Coefficients			Standardized Coefficients			
Model		Std. Error	Beta	t	Sig.	
1	(Constant)	2.813	1.248		2.253	.025
	KO	.479	.034	.508	13.921	.000
	SE	.162	.011	.517	14.178	.000
	AL	.298	.023	.479	13.149	.000

Source: Data processed with SPSS 24.2026.

In this study, with a significance level of 0.05, pressure has no significant partial impact on the potential for academic fraud, while opportunity and rationalization have a significant impact on the potential for academic fraud.

1. The Effect of Pressure on Inventory Fraud

The results of the hypothesis test between Organizational Commitment and inventory fraud obtained a significant value of 0.000, where $0.000 > 0.05$, and the calculated t value $> t$

table, where $13.921 < 1.965$, indicating there is no significant effect between pressure and academic fraud. Therefore, H1 is rejected.

2. The Effect of Opportunity on Inventory Fraud

The results of the hypothesis test between Professional Skepticism and Inventory Fraud obtained a significant value of 0.000. The t-test is 0.000, which is $0.000 < 0.05$, and the calculated t-test is $14.178 > 1.965$, indicating a significant effect between opportunity and academic fraud. Therefore, H2 is accepted.

3. The Effect of Rationalization on Inventory Fraud

The results of the hypothesis test between Internal Audit and Inventory Fraud obtained a significant value of 0.000, which is $0.000 < 0.05$, and the calculated t-test is $13.149 > 1.965$, indicating a significant effect between rationalization and academic fraud. Therefore, H3 is accepted.

Results of the Coefficient of Determination (R²) Test

Table 9. Results of the Coefficient of Determination (R²) Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.861 ^a	.742	.738	1.90165

Source: Data processed with SPSS 29, 2026

Referring to the calculation results in the table above, the Adjusted R-square was 0.738, or 73.8%. It can be concluded that opportunity, pressure, and rationalization influence academic dishonesty by 0.78%, while the remaining percentage is influenced by other factors.

Discussion

The Effect of Organizational Commitment on Inventory Fraud Detection

The partial hypothesis test (t-test) showed that organizational commitment significantly affects inventory fraud detection, with a significance value of 0.000 (< 0.05) and a t-count of 13.921 greater than the t-table value of 2.046. These findings indicate that employees with higher organizational commitment tend to demonstrate greater responsibility, loyalty, and concern for organizational interests, thereby improving the company's ability to detect inventory fraud. Strong organizational commitment also encourages employees to follow procedures and protect company assets, supporting more effective fraud detection at PT Muda Cahaya Utama.

The Effect of Professional Skepticism on Inventory Fraud Detection

The t-test results revealed that professional skepticism significantly influences inventory fraud detection, as indicated by a significance value of 0.000 (< 0.05) and a t-count of 14.178 exceeding the t-table value of 2.046. This suggests that employees with higher professional skepticism are more critical, careful, and alert in evaluating inventory-related activities, enabling them to identify irregularities and potential fraud more effectively. Therefore,

professional skepticism plays an important role in strengthening fraud detection within PT Muda Cahaya Utama.

The Effect of Internal Audit on Inventory Fraud Detection

The partial test results also showed that internal audit significantly affects inventory fraud detection, with a significance value of 0.000 (<0.05) and a t-count of 13.149 greater than the t-table value of 2.046. Effective internal audits improve supervision, evaluation, and monitoring of inventory management systems, allowing irregularities and fraud risks to be identified earlier. Internal audit also supports management in ensuring that internal controls operate according to company policies, thereby enhancing fraud detection at PT Muda Cahaya Utama.

The Effect of Organizational Commitment, Professional Skepticism, and Internal Audit on Inventory Fraud Detection

The simultaneous hypothesis test (F-test) demonstrated that organizational commitment, professional skepticism, and internal audit jointly have a significant effect on inventory fraud detection, with a significance value of 0.000 (<0.05) and an F-count of 186.151 greater than the F-table value of 2.65. Furthermore, the coefficient of determination results showed an Adjusted R Square of 0.738 and an R Square of 0.742, meaning that these three variables collectively explain 74.2% of the variation in inventory fraud detection, while the remaining 25.8% is influenced by other variables outside the research model. These findings confirm that stronger organizational commitment, higher professional skepticism, and more effective internal audits significantly improve the company's ability to detect inventory fraud at PT Muda Cahaya Utama.

CONCLUSION

Conclusion

This study aims to examine the influence of the dimensions of organizational commitment, professional skepticism, and internal audit on inventory fraud. Based on the results obtained through data processing using SPSS version 29, the following conclusions are drawn:

1. Organizational commitment influences the potential for inventory fraud.
2. Professional skepticism influences the potential for inventory fraud.
3. Internal audit influences the potential for inventory fraud.

Recommendations

This research aims to contribute to the advancement of accounting science through its discussion and findings on the influence of organizational commitment, professional skepticism, and internal audit on inventory fraud. Furthermore, we hope our research will uncover aspects that influence inventory fraud that have not previously been explored in greater depth. Here are some suggestions from the researchers:

1. Companies should increase organizational commitment by fostering a work culture of integrity, transparency, and responsibility. Companies should also instill ethical values in all employees to minimize the potential for inventory fraud.
2. Future researchers should expand the scope of their research by considering other variables that could potentially influence inventory fraud, such as internal control systems, work pressure, or other organizational environmental factors. This addition of these variables is expected to provide a more comprehensive understanding of the factors that drive inventory fraud.
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