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Neutralizing the Fraud Diamond: The C.I.N.T.A Model of Financial Fraud Prevention in Public Universities in Papua Province, Indonesia

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ABSTRACT

Occupational fraud persists in organizations that already operate formal control systems, which suggests that the presence of controls does not guarantee their effectiveness. This study tests the C.I.N.T.A model, covering Control, Integrity, Norms, Transparency, and Accountability, as determinants of financial fraud prevention effectiveness in public universities in Papua Province, Indonesia. Instead of applying Fraud Diamond Theory explanatorily, the study inverts its logic by treating pressure, opportunity, rationalization, and capability as conditions to be neutralized and using them as the measurement structure of the dependent variable. Questionnaire data from 150 financial managers, unit heads, and internal auditors were analyzed using partial least squares structural equation modeling with 5,000 bootstrap subsamples. All five determinants exert a positive and significant effect: Control (β = 0.299), Norms (β = 0.251), Accountability (β = 0.226), Integrity (β = 0.167), and Transparency (β = 0.134). The model explains 76.4 percent of the variance and shows strong out-of-sample predictive relevance (Q^2predict = 0.745). Because Norms ranks second among the five paths, formal architecture and normative infrastructure work as complements rather than substitutes, so universities should strengthen control procedures and workplace norms together.

Keywords: Accountability; Fraud Diamond; Integrity; Internal Control; Norms; Transparency

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INTRODUCTION

Financial fraud continues to drain organizational resources in almost every country. The Association of Certified Fraud Examiners (ACFE, 2024) reviewed more than 1,900 cases across 138 countries and estimated that a typical organization loses about 5 percent of its annual revenue to occupational fraud. A second result matters more for prevention research: over half of the cases involved weak internal controls or managers who set aside the controls already in place. Fraud generally occurs not because an organization lacks controls, but because the controls it has do not operate as designed.

The distance between having a control and having it function has long been central to the fraud literature (Trompeter et al., 2013). Rae and Subramaniam (2008) showed that the quality of control procedures reduces employee fraud only when employees regard those procedures as fair. Their finding raises a question that remains unresolved, namely what makes formal control actually work.

The question is most visible in higher education, where wide academic autonomy, several funding streams, and an administratively loose collegial culture meet. Irianto et al. (2025) found bribery, abuse of authority, and embezzlement to be the most frequent forms of university fraud, while the prevention frameworks in that literature rest almost entirely on the Fraud Triangle and COSO. The vulnerability is not confined to one country (Hallak & Poisson, 2007; Osipian, 2017). Shore (2018) documented an audit culture paradox in which adding audit machinery does not by itself reduce fraud and can redirect effort toward documentary compliance, and the disclosure index of Joseph et al. (2021) points the same way. In Indonesia the education sector appears repeatedly among the areas exposed to corruption. Larasati and Tjaraka (2025) identified weak internal audit units as a leading explanation and found that internal control systems and good university governance both contribute to prevention at universities in eastern Indonesia, a direction also reported by Nadirsyah et al. (2024), El Junusi (2020), Rahmasari and Setiawan (2022), and Wuryandini et al. (2023). The evidence is not uniform, however, since several public sector studies find no effect of audit quality on prevention, which suggests that an explanatory layer is missing from the models.

Papua Province shows the problem in its sharpest form. Since 2001 the province has managed Special Autonomy funds, part of which is directed to education, and public universities there hold a mandate to help oversee them. Prabowo et al. (2021) concluded that the policy has not met its welfare targets and still leaves transparency and accountability problems, while audit institutions have repeatedly reported leakages. The institutional irony is plain: universities are asked to safeguard the integrity of regional finance, yet prevention effectiveness inside the universities themselves has never been tested. Earlier work in Jayapura by Larasati et al. (2018) only mapped good university governance descriptively.

Papua is not simply a location that happens to be understudied. Customary leadership rests on kinship networks and reciprocal obligation. Under the Ondoafi system authority follows lineage and customary land, while under the Big Man system authority must be maintained by redistributing resources to the network (Pondayar, 2023; Ramandei et al., 2026; Sahlins, 1963; Strathern, 1971). For a public office holder, part of social legitimacy depends on the capacity to share. Within the Fraud Diamond this loads two elements through one mechanism, since requests from relatives operate as pressure while the belief that sharing with kin is a moral duty operates as rationalization. Cross-country evidence links collectivism to lower governance quality (Kyriacou, 2016), descriptive norms predict corrupt behavior (Köbis et al., 2015; Kubbe et al., 2024), and reciprocity

norms channel favoritism elsewhere in Melanesia (Tiki et al., 2021; Walton & Jackson, 2020). The same structure also carries protective capacity, because customary and church authority can act as injunctive norms rejecting the misuse of shared funds, so norms need explicit measurement rather than treatment as background (Bicchieri, 2016).

The most basic gap is theoretical rather than geographic. Fraud Diamond Theory (Wolfe & Hermanson, 2004), built on the Fraud Triangle of Cressey (1953), has been used from the outset as an explanatory model in which the four elements are independent variables and fraud is the dependent variable. The prevention literature inherited that asymmetry, measuring internal control, audit, and governance without asking whether those practices neutralize the conditions the theory identifies (Free, 2015; Homer, 2020; Schuchter & Levi, 2015). A second split separates research on hard controls rooted in the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013) from research on soft controls rooted in organizational ethical culture (Kaptein, 2008, 2011; Treviño et al., 2006), so the normative infrastructure deciding whether controls are obeyed or set aside never enters the model.

This study proposes the C.I.N.T.A model, covering Control, Integrity, Norms, Transparency, and Accountability, as a framework for countering the Fraud Diamond. Control, Transparency, and Accountability represent the formal control architecture, while Integrity and Norms represent the architecture of values and social norms. The contribution rests on two claims. First, the Fraud Diamond is reconstructed from an explanatory into a preventive framework, so the dependent variable is measured as the effectiveness of neutralizing each diamond element rather than as fraud incidence. Second, the study develops norm indicators contextualized to a collective kinship structure, which ethical culture scales developed in Western corporate settings do not provide (DeBode et al., 2013; Kaptein, 2008). The objective is to establish which of the five determinants deserve priority when resources for governance reform are limited.

LITERATURE REVIEW

Fraud Diamond Theory

Cressey (1953), drawing on interviews with hundreds of inmates convicted of criminal violation of financial trust, concluded that fraud arises when three conditions meet: a financial pressure that cannot be shared, an opportunity to abuse trust, and a justification preserving the offender's self-image as honest. Wolfe and Hermanson (2004) added capability, meaning a position that grants access, an understanding of system weaknesses, and the ability to influence others.

Capability is the element most relevant here, since fraud in universities is rarely committed by clerical staff. Offenders are usually budget authorities who understand the system and can override it, and ACFE (2024) data show the largest losses coming from executive-level perpetrators. The theory has drawn criticism over the observability of rationalization (Free, 2015), the fit of elite offender accounts (Schuchter & Levi, 2015), and uneven support across elements (Homer, 2020). This study answers by reversing the direction of use, so the four elements become the structure of the dependent variable rather than respondent traits. The Fraud Pentagon (Marks, 2012) and the S.C.O.R.E. model (Vousinas, 2019) were considered, but their arrogance and collusion elements overlap with Norms and Accountability. Agency Theory (Jensen & Meckling, 1976), Stewardship Theory (Donaldson & Davis, 1991), Deterrence Theory (Becker, 1968), and Situational Crime Prevention (Clarke, 1995; Cohen & Felson, 1979) serve as supporting theories.

Control

Control refers to the internal control system formulated by COSO (2013), covering the control environment, risk assessment, control activities, information and communication, and monitoring. COSO and ACFE (2016) extended it to fraud risk management, and in Indonesia it aligns with Government Regulation No. 60 of 2008. Against opportunity, segregation of duties, tiered authorization, and periodic review raise both offender effort and detection risk, which is the logic of Situational Crime Prevention (Clarke, 1995) and Deterrence Theory (Becker, 1968). Against capability, job rotation and the prohibition on one person controlling every stage of a transaction prevent any single actor from mastering the system.

Internal control has been found significant for prevention at eastern Indonesian universities with governance as mediator (Larasati & Tjaraka, 2025), for the public sector through internal audit (Nadirsyah et al., 2024), for performance accountability through system maturity (Rahmasari & Setiawan, 2022), for local government (Wuryandini et al., 2023), and for fixed asset governance in a Papuan public university (Kuddy et al., 2026), while El Junusi (2020) treats COSO as a precondition for good university governance. Rae and Subramaniam (2008) qualify this, since procedures reduce fraud only when perceived as fair.

H1: Control has a positive and significant effect on the effectiveness of financial fraud prevention in public higher education institutions in Papua Province.

Integrity

Integrity here is observable behavior rather than an abstract moral trait. The primary reference is behavioral integrity (Simons, 2002), the alignment between a leader's words and deeds as perceived by subordinates, which Simons et al. (2022) show determines trust and commitment. Three virtues from the Corporate Ethical Virtues Model complement it (Kaptein, 2008), namely clarity of standards and the example set by immediate supervisors and by top management, together with the ethical leadership construct of Brown et al. (2005).

Its most direct influence falls on rationalization, which requires the belief that a violation can be excused. That belief usually comes from the gap between written policy and leadership practice, so when staff see leaders demanding compliance while tolerating deviations for the sake of budget absorption, anti-fraud policy loses credibility. Kaptein (2011) found ethical culture dimensions negatively related to unethical behavior observed by employees, Brown et al. (2005) showed that ethical leadership predicts willingness to report problems upward, and Tripermata et al. (2021) found managerial attitude positively related to prevention across 236 Indonesian public finance units.

H2: Integrity has a positive and significant effect on the effectiveness of financial fraud prevention in public higher education institutions in Papua Province.

Norms

Norms are informal rules of behavior operating in the workplace and in the wider social environment. Cialdini et al. (1990) distinguish descriptive norms, perceptions of what is common, from injunctive norms, perceptions of what is approved. Ajzen (1991) adds subjective norms as perceived pressure from significant others, Kaptein (2008) contributes discussability and sanctionability, and Bicchieri (2016) argues that a norm holds only when empirical and normative expectations are present together.

Norms attack rationalization from a different side than Integrity. Where Integrity removes the bad example from above, Norms dismantle the assumption that everyone else does the same thing. Köbis et al. (2015) found descriptive norms the strongest predictor of corrupt behavior, while Kubbe et al. (2024) argue that anti-corruption programs fail when they ignore the norms sustaining corrupt practice. Kyriacou (2016) links collectivism to lower governance quality, and Tiki et al. (2021) and Walton and Jackson (2020) show reciprocity norms channelling favoritism in Melanesia. This evidence underlies the local socio-cultural norm dimension added to the present instrument.

H3: Norms have a positive and significant effect on the effectiveness of financial fraud prevention in public higher education institutions in Papua Province.

Transparency

Transparency is the openness of information allowing parties outside the decision maker to observe what an organization actually does. Heald (2006) distinguishes nominal from effective transparency, since publishing a document is not openness if the information is hard to reach, late, or unintelligible. Grimmelikhuijsen and Welch (2012) offer three measurable dimensions covering the decision process, policy content, and performance outcomes, Kaptein (2008) adds transparency of consequences, and in Indonesia the framework rests on Law No. 14 of 2008 on Public Information Disclosure.

The mechanism works through perceived probability of detection. For Becker (1968), the decision to offend is a function of the reward minus the product of the likelihood of being caught and the severity of the sanction, so openness raises detection risk without adding supervisory resources. Chen and Neshkova (2020) found that fiscal transparency reduces corruption across countries, and Paranata (2022) found that anti-corruption effort suppresses budget leakage across Indonesia. Lindstedt and Naurin (2010) qualify this, since information does not prevent corruption when the preconditions of publicity and accountability are weak.

H4: Transparency has a positive and significant effect on the effectiveness of financial fraud prevention in public higher education institutions in Papua Province.

Accountability

Bovens (2007) defines accountability as a relationship between an actor and a forum requiring three stages: the actor provides information, the forum questions and judges, and the actor bears the consequences. These stages separate accountability that works from accountability that stops at the report. Koppell (2005) warns of multiple accountabilities disorder, in which demands from several directions collide and none is satisfied, and Mardiasmo (2018) divides public accountability into legal, process, program, and policy accountability. Nurcholifah et al. (2025) show the same tension inside a public university, where pressure to absorb the full budget pushed student organizations toward opportunistic reporting.

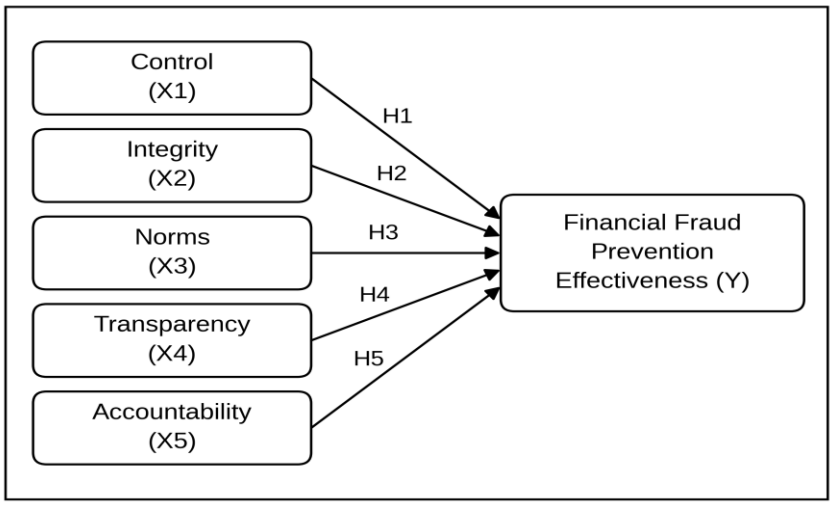
Against the Fraud Diamond, Accountability targets capability, which for Wolfe and Hermanson (2004) derives largely from position. Position becomes bound by the obligation to explain before a forum able to impose consequences, and that stage is the most direct link to Deterrence Theory (Becker, 1968), since certainty of sanction matters more than severity. Internal audit has been found decisive for control and prevention in the Indonesian public sector (Ar'Reza et al., 2020; Nadirsyah et al., 2024), and Prabowo et al. (2021) identified accountability problems behind the unmet targets of Special Autonomy in Papua.

H5: Accountability has a positive and significant effect on the effectiveness of financial fraud prevention in public higher education institutions in Papua Province.

Conceptual Framework

The conceptual framework places five exogenous constructs, each with a direct effect on a single endogenous construct representing financial fraud prevention effectiveness. Control, Transparency, and Accountability form the hard control family, while Integrity and Norms form the soft control family. The grouping matters because the derived proposition worth testing is whether the soft control family contributes no less than the hard control family.

Figure 1. Conceptual Framework of the Research



Source: developed by the authors (2026).

RESEARCH METHOD

Research Design

The study uses an explanatory design intended to explain relationships between variables through hypothesis testing, with a cross-sectional survey and data collected by questionnaire.

Population and Sample

The population comprises financial managers, commitment-making officers, treasurers, unit heads, members of internal audit units, and structural officials in the finance field at public universities in Papua Province. Sampling was purposive, with a minimum of two years of service in a function related to financial management as the inclusion criterion, and 150 respondents were obtained for analysis. This size is adequate for a model with five predictors, exceeding both the ten-times rule, which yields a minimum of 50 respondents, and a power analysis to detect a coefficient of determination of 0.10 at the 5 percent level with 80 percent power, which yields about 91.

Variable Measurement

All variables were measured on a five-point Likert scale ranging from strongly disagree to strongly agree. The instrument was developed from established frameworks and adapted to financial management in public universities, as summarized in Table 1. The dependent variable was deliberately operationalized along the four elements of the Fraud Diamond, so each path coefficient can be read as an answer to the question of which

element is neutralized by which determinant. Two items in the Norms construct were written unfavorably and reverse-scored before analysis.

Data Collection

Questionnaires were delivered directly to respondents during fieldwork. Each respondent received an explanation of the purpose of the study, a guarantee of confidentiality, and a statement that participation was voluntary.

Data Analysis Technique

Data were analyzed using partial least squares structural equation modeling (Hair et al., 2022), chosen because the model is complex and the analytical goal is predictive. Assessment of the measurement model covered outer loadings, Cronbach's alpha, rho_A, composite reliability, and average variance extracted, together with discriminant validity through the heterotrait-monotrait criterion (Henseler et al., 2015) and the Fornell and Larcker (1981) criterion. Assessment of the structural model covered the variance inflation factor, the coefficient of determination, effect size, and out-of-sample predictive relevance through PLSpredict (Shmueli et al., 2019) and the cross-validated predictive ability test (Liengaard et al., 2021; Sharma et al., 2023). Significance was tested by bootstrapping with 5,000 subsamples, percentile confidence intervals, and two-tailed tests at the 5 percent level.

Table 1. Operationalization of the Research Variables

Variable	Dimensions	Principal References	Items
Control (X1)	Control environment; risk assessment; control activities; information and communication; monitoring	COSO (2013); COSO and ACFE (2016); Government Regulation No. 60 of 2008	12
Integrity (X2)	Word-deed congruence of leaders; ethical role modeling; clarity of standards; personal integrity; moral courage	Simons (2002); Kaptein (2008); Brown et al. (2005)	10
Norms (X3)	Descriptive, injunctive, and subjective norms; discussability; sanctionability; local socio-cultural norms	Cialdini et al. (1990); Ajzen (1991); Kaptein (2008); Bicchieri (2016)	12
Transparency (X4)	Transparency of process, policy content, performance outcomes, accessibility, and consequences	Heald (2006); Grimmelikhuijsen and Welch (2012); Kaptein (2008)	10
Accountability (X5)	Obligation to inform; space for deliberation; consequences; legal, process, and program accountability	Bovens (2007); Koppell (2005); Mardiasmo (2018)	10
Fraud Prevention Effectiveness (Y)	Fraud risk governance; pressure reduction; opportunity closure; weakening of rationalization; capability	Wolfe and Hermanson (2004); COSO and ACFE (2016)	12

	restriction; reporting and corrective action		

Note. The dependent variable is structured along the four elements of the Fraud Diamond. All items use a five-point Likert scale.

RESULTS

Data Characteristics and Preliminary Treatment

Of the 150 usable questionnaires, none contained missing answers, all values fell within the scale range, no identical respondent rows were found, and there was no indication of straight-line answering. Table 2 reports the descriptive statistics alongside the measurement model results. Respondents rated the dependent construct highest (M = 4.13, SD = 0.62). Among the five determinants, Norms received the most favorable assessment (M = 3.56, SD = 0.66) and Integrity the least favorable (M = 3.29, SD = 0.61). The gap is not large, but the pattern is consistent: staff are more confident in the conduct of their peers than in the example set by their superiors. Skewness ranged from -0.44 to 0.15 and excess kurtosis from -0.59 to 0.10, so the distributions show no severe departure from symmetry, and inference relies on bootstrapping in any case.

Assessment of the Measurement Model

All 66 indicators were retained, since every outer loading fell between 0.719 and 0.865, above the 0.708 threshold recommended by Hair et al. (2022). Internal consistency reliability is satisfied across all constructs, with Cronbach's alpha between 0.931 and 0.957, rho_A between 0.933 and 0.958, and composite reliability between 0.941 and 0.962. Convergent validity is also satisfied, since average variance extracted ranges from 0.614 to 0.678 and each construct therefore explains more than half of the variance of its indicators. One point deserves open reporting. The composite reliability of the dependent construct (0.962) and of Norms (0.961) exceeds 0.95, a level at which Hair et al. (2022) caution that indicators may be semantically redundant. Both were designed as multidimensional scales of twelve items, so high internal consistency is expected, but redundancy cannot be ruled out and is noted as a limitation.

Table 2. Descriptive Statistics and Measurement Model Assessment (*N* = 150)

Construct	M	SD	Loadings	α	rho_A	CR	AVE
Control (X1)	3.46	0.59	0.748-0.824	0.943	0.944	0.950	0.614
Integrity (X2)	3.29	0.61	0.719-0.835	0.932	0.934	0.943	0.622
Norms (X3)	3.56	0.66	0.791-0.858	0.955	0.956	0.961	0.671
Transparency (X4)	3.52	0.61	0.739-0.812	0.931	0.933	0.941	0.616
Accountability (X5)	3.37	0.66	0.803-0.857	0.945	0.946	0.953	0.670
Prevention Effectiveness (Y)	4.13	0.62	0.752-0.865	0.957	0.958	0.962	0.678

Note. M = Mean; SD = Standard Deviation; Loadings = range of outer loadings; α = Cronbach's alpha; CR = composite reliability (rho_c); AVE = average variance extracted.

Assessment of Discriminant Validity

Discriminant validity is established on both criteria applied. Every heterotrait-monotrait ratio lies below the conservative threshold of 0.85, with the highest value of 0.761 between Norms and the dependent construct. The Fornell and Larcker (1981) criterion is also met, since the square root of the average variance extracted for each construct, between 0.784 and 0.823, exceeds its correlation with every other construct, the largest of which is 0.731. Control has the weakest associations with the other determinants, with

ratios between 0.522 and 0.654, indicating that it operates relatively independently of them. Integrity, by contrast, shares the most variance with Accountability (0.671) and Norms (0.623).

Table 3. Discriminant Validity

Construct	CON	INT	NOR	TRA	ACC	FPE
Control (CON)	*0.784*	0.564	0.577	0.654	0.522	0.755
Integrity (INT)	0.535	*0.789*	0.623	0.509	0.671	0.716
Norms (NOR)	0.550	0.592	*0.819*	0.712	0.590	0.761
Transparency (TRA)	0.614	0.475	0.674	*0.785*	0.630	0.737
Accountability (ACC)	0.498	0.633	0.564	0.597	*0.818*	0.732
Prevention Effectiveness (FPE)	0.720	0.681	0.731	0.700	0.701	*0.823*

Note. Values on the diagonal, shown in italics, are the square root of the average variance extracted. Values below the diagonal are latent variable correlations (Fornell-Larcker criterion). Values above the diagonal are heterotrait-monotrait ratios.

Assessment of the Structural Model and Hypothesis Testing

Collinearity among the predictors is not a concern. Inner model variance inflation factors range from 1.850 for Control to 2.391 for Transparency, comfortably below the threshold of 3.0. Because all values remain under 3.3, the full collinearity check also gives no indication of common method bias.

Table 4 reports the results of hypothesis testing using 5,000 bootstrap subsamples with two-tailed tests, and all five hypotheses are supported. Control has the strongest effect ($\beta = 0.299$, $t = 5.787$, $p < 0.001$) with a medium effect size ($f^2 = 0.204$), followed by Norms ($\beta = 0.251$, $t = 4.196$, $p < 0.001$, $f^2 = 0.118$), Accountability ($\beta = 0.226$, $t = 3.982$, $p < 0.001$, $f^2 = 0.104$), and Integrity ($\beta = 0.167$, $t = 2.986$, $p = 0.003$, $f^2 = 0.058$). Transparency records the smallest effect that still reaches significance ($\beta = 0.134$, $t = 2.133$, $p = 0.033$, $f^2 = 0.032$). None of the bootstrap confidence intervals contains zero, although the lower bound for Transparency (0.007) sits very close to it, so that path is the least robust in the model.

Table 4. Structural Model Estimates and Hypothesis Testing

H	Path	β	*t*	*p*	95% CI	f^2	Decision
H1	CON → Y	0.299	5.787	0.000	0.200; 0.404	0.204	Supported
H2	INT → Y	0.167	2.986	0.003	0.052; 0.273	0.058	Supported
H3	NOR → Y	0.251	4.196	0.000	0.134; 0.368	0.118	Supported
H4	TRA → Y	0.134	2.133	0.033	0.007; 0.255	0.032	Supported
H5	ACC → Y	0.226	3.982	0.000	0.115; 0.339	0.104	Supported

Note. CON = Control; INT = Integrity; NOR = Norms; TRA = Transparency; ACC = Accountability; Y = financial fraud prevention effectiveness. Bootstrapping with 5,000 subsamples, two-tailed tests, percentile confidence intervals. Inner model variance inflation factors range from 1.850 to 2.391.

Explanatory and Predictive Power of the Model

Table 5 summarizes explanatory and predictive performance. The five determinants jointly explain 76.4 percent of the variance in prevention effectiveness, which is substantial by the benchmarks of Hair et al. (2022), and the adjusted value of 0.756 shows that the figure is not inflated by the number of predictors. PLSpredict returns Q^2predict of 0.745 for the latent dependent variable, well above zero. The cross-validated predictive ability test confirms this formally, since average loss under the estimated model is lower than under the indicator average benchmark by 0.287 ($t = 7.612$, $p < 0.001$) and lower than under the linear model benchmark by 0.195 ($t = 11.290$, $p < 0.001$).

Table 5. Explanatory and Predictive Power of the Model

Criterion	Value	Benchmark and Interpretation
R^2	0.764	Substantial explanatory power
R^2 adjusted	0.756	Not inflated by the number of predictors
Q^2predict	0.745	Above 0; predictive relevance established
RMSE	0.512	Prediction error of the latent dependent variable
MAE	0.425	Prediction error of the latent dependent variable
CVPAT vs. indicator average	-0.287	$t = 7.612$; $p < 0.001$; model outperforms the naive benchmark
CVPAT vs. linear model	-0.195	$t = 11.290$; $p < 0.001$; model outperforms the linear benchmark
SRMR	0.048	Below 0.08; acceptable approximate fit
NFI	0.753	Approaching the 0.80 reference level
BIC	-187.614	Model selection criterion

Note. CVPAT values are average loss differences; negative values indicate that the estimated model predicts better than the benchmark. PLSpredict used ten folds and ten repetitions.

DISCUSSION

The Effect of Control on Fraud Prevention Effectiveness

Control emerged as the strongest determinant, and the coefficient reflects an administrative routine familiar to anyone who has processed a disbursement in an Indonesian state university. Every payment passes through a long approval chain from the payment order operator to the expenditure treasurer, the commitment-making officer, and the budget user proxy. Academic staff often regard that chain as friction consuming time meant for teaching and research, but the data point the other way, since the more tightly respondents perceive those procedures to operate, the more effective prevention is in their institution. The finding follows the logic of Deterrence Theory (Becker, 1968) and Situational Crime Prevention (Clarke, 1995), under which fraud declines as offender effort and risk rise.

Control also correlates least with the other constructs. Structural positions are filled by lecturers for fixed terms, so rectors, deans, and commitment-making officers change every four years and most have no background in public financial management. What survives the turnover is the procedure. The arrangement cuts both ways, because procedures resist changes of leadership while a procedure running on its own can settle into formality, the concern Shore (2018) raised about audit culture. Strengthening control should therefore target its preventive purpose rather than the completeness of documents.

The Effect of Norms on Fraud Prevention Effectiveness

The second strongest path belongs to a soft control, and this is the most consequential result of the study. Norms outperform both Accountability and Transparency, so the derived proposition that the soft control family contributes no less than the hard control family is supported in terms of direct effects.

The mechanism operates on rationalization. Staff who observe colleagues managing funds according to the rules lose the argument that everyone does otherwise, and where violations draw open disapproval and irregularities can be discussed rather than passed over in silence, the justification an offender needs becomes harder to assemble. This mirrors the finding of Köbis et al. (2015) that descriptive norms are the strongest predictor

of corrupt behavior, seen here from the prevention side, and supports the corollary to Kubbe et al. (2024) that programs succeed when norms work in their favor.

The contextualized indicators appear to matter. The Norms construct includes items on kinship pressure, local wisdom, and religious authority alongside conventional organizational norm items. In Papua the same kinship structure that transmits pressure to share also carries the capacity to block misuse, because customary and church authority can treat communal funds as inviolable. Ethical culture scales developed for Western corporations do not capture that layer (DeBode et al., 2013; Kaptein, 2008), which is the likely reason the construct performs as strongly as it does.

The Effect of Accountability on Fraud Prevention Effectiveness

Accountability ranks third and is significant, which is notable because several earlier studies in the Indonesian public sector found no significant effect of audit quality on prevention. The difference lies in what was measured. Following Bovens (2007), accountability here covers three stages rather than an obligation to submit reports, and measurement reached the final stage by asking whether internal audit recommendations were actually followed up and whether those found negligent or in breach faced proportionate consequences.

In universities the consequence stage is decisive. Submitting reports on time is already administrative routine, so what separates institutions is what happens after an audit finding is issued. A university that consistently follows up recommendations and imposes consequences signals to budget officials that position confers no immunity, which bears directly on the capability element of the Fraud Diamond. The structural obstacle is that the internal audit unit sits under the rector, who also holds authority as budget user proxy, placing supervision and decision-making at close institutional range. Without clear follow-up mechanisms, accountability risks stopping at reporting without changing behavior, the situation Koppell (2005) calls ritualistic accountability.

The Effect of Integrity on Fraud Prevention Effectiveness

Integrity is supported but carries the second smallest coefficient and effect size. It shares more variance with Accountability (0.671) and Norms (0.623) than any other pair of determinants, so much of what it contributes is already carried by those two constructs.

Leadership integrity therefore reaches staff mainly through concrete organizational mechanisms rather than alongside them. Integrity pacts and Integrity Zone declarations are already common, but they are not what staff use to judge their leaders. Judgment rests on observable action, particularly when leaders confront an audit finding, a procurement irregularity, or a case involving an official. Collegial culture complicates this, because a dean may supervise a former peer who will be a peer again once the term ends, and the social cost of reprimanding a colleague can delay corrective action. Simons (2002) locates credibility precisely in the consistency between word and deed, while Kaptein (2011) treats leadership example as one component of an ethical culture system rather than a free-standing cause. At another Papuan public university, leadership strengthened the effect of competence and technology on asset management but not the effect of internal control, where excessive involvement risked compromising its independence (Kuddy et al., 2026). The result therefore supports a model in which Integrity acts as an antecedent of Norms and Accountability while retaining a smaller direct effect of its own.

The Effect of Transparency on Fraud Prevention Effectiveness

Transparency is significant but weakest, and its confidence interval nearly reaches zero. The distinction drawn by Heald (2006) between nominal and effective transparency offers the most plausible explanation, since Indonesian public universities publish procurement announcements and budget realization reports because Law No. 14 of 2008 requires it. The formal component of transparency is therefore close to universal and varies little across institutions, and compressed variance limits the capacity of any construct to explain differences in outcomes.

A second explanation lies in shared variance. Transparency correlates substantially with Control (0.654) and Accountability (0.630) and records the highest inner model variance inflation factor at 2.391. Much of what openness delivers, namely a higher perceived probability of detection, is already delivered in this model by the approval chain and by the certainty of consequences. Lindstedt and Naurin (2010) make the same point from the opposite direction, since available information prevents nothing when the preconditions of publicity and accountability are weak, and here those preconditions are themselves separate constructs. Universities do hold an advantage most public agencies lack, an educated internal public able to read financial data, and activating it costs less than enlarging the internal audit unit.

Theoretical and Practical Implications

Read according to the diamond element each coefficient neutralizes, the map is clear. Paths that close opportunity (Control and Transparency) and the path that limits capability (Accountability) together carry a summed weight of 0.659, while paths aimed at rationalization (Norms and Integrity) carry 0.418, with Norms alone exceeding two of the three formal paths. Neither family can be treated as secondary. The reconstruction of the Fraud Diamond into a preventive framework also proves operationally viable, and it addresses the criticism that pressure and rationalization are hard to observe in offenders (Free, 2015; Homer, 2020), because the elements are measured as institutional outcomes rather than as offender psychology.

For university leaders the ordering translates into a work agenda. Maintaining the disbursement control chain remains the most productive investment, aimed at the points where campus risk concentrates, namely research grant accountability, honorarium and travel claims, and laboratory procurement. Norms deserve deliberate cultivation rather than the assumption that they already exist, which means making irregularities discussable, making sanctions predictable, and involving customary and religious authority in framing communal funds as inviolable. Accountability should be closed at the consequence stage, so that audit recommendations are completed within set deadlines and breaches carry consequences rather than additional reporting formats. The same ordering applies to Special Autonomy oversight, since that mandate becomes credible only when process openness and certainty of consequence hold in a university's own financial management first.

CONCLUSION

This study asked which determinants most effectively neutralize the conditions that enable financial fraud in public universities in Papua Province. All five have a positive and significant effect. Control is the strongest, operating through a path largely independent of the institution's normative infrastructure and sustaining procedural continuity across the turnover of academic officials every four years. Norms rank second, which means soft controls are not a secondary layer that merely conditions formal mechanisms but a direct determinant in their own right. Accountability ranks third, largely

because it was measured through to the consequence stage. Integrity is positive but small, since much of its contribution reaches staff through prevailing norms and consequences rather than through declarations. Transparency is significant but weakest and least robust, reflecting transparency that remains largely nominal.

One message follows for higher education governance. Fraud prevention in universities depends jointly on whether procedures hold across changes of leadership and on whether the everyday norm of the workplace treats the misuse of funds as unacceptable, rather than on the completeness of policy documents. The message applies directly to public universities in Papua, which now hold a mandate to help oversee Special Autonomy funds while the effectiveness of prevention within their own institutions had never been tested. An institution unable to demonstrate process openness and certainty of consequence in its own financial management will find that supervisory mandate difficult to exercise credibly.

LIMITATION

Several limitations should be acknowledged. The cross-sectional design restricts causal claims. The dependent variable was measured through perceptions of prevention effectiveness rather than through verified fraud incidents, so concerns about common method variance remain even though procedural remedies were applied and full collinearity variance inflation factors stayed below 3.3 (Podsakoff et al., 2003). Composite reliability exceeded 0.95 for two constructs, which raises the possibility of semantic redundancy among items. The Transparency path is the least robust result, with a lower confidence bound of 0.007 and post-hoc power of 0.498 at the 5 percent level; the same analysis indicates that roughly 345 respondents would be needed to reach 80 percent power for that path. Coverage is also limited to one province.

Future research could model Integrity as an antecedent of Norms and Accountability rather than as a parallel direct predictor, and could separate organizational norms from local socio-cultural norms and test them as distinct constructs, since the present Norms construct combines two normative orders with different sources of pressure. A second-order reflective-formative specification is worth pursuing given the multidimensional design of the instrument, as is replication at universities in other collectivist regions of eastern Indonesia.

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The authors have declared no potential conflicts of interest concerning the study, authorship, and/or publication of this article.

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