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Research paper



Forensic Accounting Knowledge and Socio-Cultural Perspectives on Fraud Prevention in Higher Education Institutions

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Abstract

This study analyzes the influence of forensic accounting knowledge and a multidimensional approach encompassing religiosity, justice, relativism, egoism, utilitarianism, deontology, language, and culture on fraud prevention strategies in universities. A total of 543 respondents, including lecturers, students, and educational staff from public and private universities in Indonesia, participated in this study. Data processing was carried out using Partial Least Squares through SmartPLS 3.0. The results show that four variables, namely forensic accounting knowledge, deontology, language, and egoism, significantly influence fraud prevention strategies. Forensic accounting knowledge and deontology have a positive influence, indicating that investigative competence and adherence to universal moral principles are the main foundations for establishing an anti-fraud system. Conversely, egoism negatively influences fraud prevention, indicating that self-interest orientation weakens the effectiveness of fraud prevention strategies. Language plays a crucial role in strengthening ethical communication and increasing collective awareness of fraud. However, the other five variables, namely religiosity, justice, relativism, utilitarianism, and culture, did not show a significant influence, indicating that normative values are not automatically internalized as anti-fraud behavior without the support of a conducive organizational structure. This study provides a theoretical contribution to the development of a multidimensional model of fraud prevention and practical input for universities to strengthen governance and a culture of integrity. This finding confirms that an effective fraud prevention strategy requires the integration of forensic accounting knowledge competencies, normative ethics, egoistic orientation control, and language-based organizational communication.

Keywords: *Ethics; Hall's View Model; Forensic Accounting Knowledge; Higher Education Institutions; Fraud Prevention Strategy.*

1. Introduction

The number of universities in Indonesia continues to increase, reflecting the nation's commitment to expanding its access to higher education. By 2024, there will be 3,277 campuses under the Ministry of Education, Culture, Research, and Technology. [1]. Indonesia has become the second-largest country in the world with the largest number of universities. [2]. However, corruption cases in universities have shown a worrying trend. Of the 20 cases of university corruption uncovered between 2016 and 2021, state losses have reached IDR 1.6 trillion. [3]. Twelve of these cases occurred at public and private universities across Indonesia. Common practices include budget misuse, scholarship manipulation, and project mark-ups. [3], [4]. Fraud in universities is not only financially detrimental but also impacts the quality of education, public trust, and the integrity of academic institutions. This situation emphasizes the importance of paying serious attention to fraud prevention in higher-education institutions. Fraud can lead to a decline in graduate quality, weaken an institution's reputation, and hinder the contribution of higher education to national development.

Fraud prevention efforts in higher education, such as implementing a whistle-blowing system, risk-based audits, and ethics training, are good initial steps. However, their effectiveness depends heavily on consistent implementation and the involvement of all parties concerned. Stakeholders who interact directly with the organization, such as employees, investors, vendors, and the surrounding community, are often best positioned to identify early indications of irregularities. Their proximity to day-to-day activities allows them to detect inconsistencies that may otherwise be overlooked by external auditors and regulators. Violation reports, whistle-blowing, and informal observations are effective early triggers in the fraud detection process. When potential risks, including corruption, are reported early, organizations can respond, investigate, and contain their impact before the problems escalate. However, the effectiveness of proximity-based detection relies heavily on stakeholders' awareness and competence in recognizing fraud patterns. Forensic accounting knowledge is increasingly important for professional auditors and broader stakeholders. Forensic accounting is defined as the integration of accounting, auditing, investigative techniques, and legal knowledge to resolve financial disputes and investigate fraud. [5, 6]. This knowledge equips individuals with the ability to identify anomalies, interpret red flags, and communicate findings legally.

Over the past three decades, forensic accounting has evolved from a narrow specialty to a strategic necessity in both corporate and non-corporate sectors. Empirical studies have shown that integrating forensic accounting into higher-education curricula can enhance graduates'

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analytical skills, strengthen organizations' resilience to fraud, and bridge the gap between theory and practice [5, 7, 8]. This integration can no longer be viewed as an optional extra but rather as a response to the increasing complexity of fraud schemes and the need for investigative competencies in the workplace. A religious and multidimensional approach based on ethics, language, and cultural identity is one potential solution to create deeper moral awareness through an understanding of religious values, professional integrity, and pride in local culture for fraud prevention [9] Previous studies, such as the "Ethics-Based Fraud Prevention Framework" model [10], emphasize the role of ethical values in preventing corruption. On the other hand, a culture- and language-based approach, as described in previous research, has provided insight into the importance of cultural identity in building collective awareness of fraud prevention [11]. These approaches demonstrate that prevention efforts cannot simply rely on formal systems but must also encompass individual aspects and internal and social values inherent in individuals and communities.

2. Literature Review

2.1. Forensic accounting knowledge

Forensic accounting knowledge is a multidisciplinary competency that integrates accounting, investigative auditing, legal analysis, evidentiary techniques, and an understanding of contemporary fraud schemes. The academic literature indicates that this competency plays a crucial role in strengthening fraud-detection and prevention systems. Empirical studies indicate that individuals or organizations with a higher level of forensic accounting knowledge are better able to identify financial anomalies, understand fraud patterns, and use investigative techniques to prevent fraud. [12]. Other studies have found that forensic accounting knowledge significantly improves the effectiveness of fraud detection and prevention through enhanced analytical skills, understanding of investigative procedures, and the use of data analytics and digital forensics. [13].

Similar findings were presented in a study by Popoola, Che-Ahmad [14], who demonstrated that forensic accounting knowledge significantly contributes to the ability to conduct fraud risk assessments and enhances the effectiveness of fraud prevention strategies in the public and private sectors. Furthermore, recent literature emphasizes that the gap between forensic accounting education and practice must be addressed, as forensic knowledge has been shown to strengthen the integrity of financial statements and reduce the likelihood of fraud by strengthening internal controls and organizations' investigative capabilities. [15]. The importance of forensic knowledge is further reinforced by Chukwuma et al. (2024), who concluded that the gap between forensic education and actual practice directly impacts the weak effectiveness of fraud prevention in various organizations, making forensic accounting knowledge a strategic necessity. Based on this empirical evidence and theoretical concepts, it can be concluded that the higher the level of forensic accounting knowledge, the more effective the fraud prevention strategies that individuals and organizations can develop. Therefore, the following research hypothesis is formulated:

H1 = Forensic Accounting Knowledge has a positive effect on Fraud Prevention Strategies

2.2. Religiosity

One dimension of internal values that has received increasing attention in the literature is religion. Religiosity, as outlined by Glock and Stark [16] , functions as an essential dimension influencing individual ethical behavior, including fraud prevention in organizations. Recent research suggests that religiosity can reduce the risk of fraud by promoting integrity and ethics in the workplace. [17]. Other research indicates that religiosity has a significant positive effect on fraud prevention in financial management. [18-21]. This demonstrates the interaction between religious principles and justice values in a strong, structured organizational environment. In Addition, Tarjo et al. This study demonstrates that religiosity not only stands alone in the context of fraud prevention but also interacts with leadership factors and local culture within an organization. [22]. This aligns with Glock and Stark's view that religiosity can influence and shape individual norms and behaviors in social and professional contexts. Furthermore, previous research has shown that religiosity is important for the implementation of workplace ethics. [23]. Regularly scheduled religious activities within a company, such as group prayers and sermons, can enhance fundamental religious values such as honesty, which can prevent fraud and unethical behavior in higher education. [24]. Therefore, integrating religiosity into a company not only improves ethics and integrity but also enhances internal control and fraud prevention.

H2 = Religiosity has a positive effect on Fraud Prevention Strategies

2.3. Multidimensional ethics

The influence of religiosity in encouraging ethical behavior aligns with the important role of implementing ethics within organizations as part of fraud prevention strategies. Ethical perspectives, such as justice, relativism, egoism, utilitarianism, and deontology, provide diverse frameworks for understanding and responding to moral dilemmas in the workplace. First, the justice approach focuses on fairness and equality in information processing and decision-making. Ethical decision-making in the context of fraud is not governed by a single moral logic. A multidimensional ethical approach reflects five distinct ways of evaluating right and wrong. Justice emphasizes fairness in treatment, relativism focuses on situational and cultural contexts, egoism prioritizes self-interest, utilitarianism evaluates actions based on their consequences for the greatest number of people, while deontology is grounded in moral duties and universal principles. In fraud prevention, these five ethical logics shape how individuals differently justify, tolerate, or reject unethical behavior.

According to Akhyaar, Purwantini [25]Compliance with the principle of fairness in financial reporting can increase the effectiveness of fraud prevention. The existence of a sound reporting system complements this fairness principle by providing a safe channel for reporting violations, thereby reducing the opportunity for fraud. The implementation of organizational justice has been shown to positively impact fraud prevention strategies, as it can create an ethical work environment and improve overall organizational performance. Research shows that fairness strengthens individuals' integrity and morals in carrying out their duties. [26, 27]. Strategies that integrate justice with internal control have been proven to strengthen fraud prevention efforts. [28-35]. Thus, integrating justice values into organizational strategies contributes significantly to creating a comprehensive and reliable fraud prevention system.

H3: Justice has a positive effect on fraud prevention strategies.

Furthermore, based on contextual relativism, individuals tend to judge behavior based on the specific situations they face. Puspita [36] stated that implementing a control system that adapts to the local context can improve fraud prevention in the public sector. This suggests that a good understanding of situational context is crucial for responding quickly and appropriately to potential fraudulent behavior. Ethical

relativism, which emphasizes the importance of cultural and situational context in decision-making, can positively contribute to fraud prevention strategies within organizations [37, 38]. By understanding diverse perspectives, organizations can develop prevention policies that are more relevant and responsive to their internal dynamics. Relativism also encourages the creation of ethical and inclusive organizational cultures. An environment that values individual perspectives and open dialogue strengthens moral commitment and increases participation in reporting fraudulent acts [39, 40]. Thus, a relativistic approach can provide a strong foundation for an ethical and contextual fraud prevention system.

H4 = Relativism has a positive effect on Fraud Prevention Strategies.

An egoistic perspective that emphasizes individual interests can potentially hinder the creation of ethical work environments. Egoism conflicts with the collective spirit of fraud prevention. In an organizational context, the dominance of egoism can weaken commitment to ethical values and team collaboration, which are necessary for effectively implementing anti-fraud strategies. When individuals prioritize personal interests over institutional interests, the opportunity to condone or even engage in fraud increases [21, 36]. A culture of egoism can hinder anti-fraud awareness, erode integrity, and increase the risk of fraud in an organization. [41]. Furthermore, egoism contradicts CSR values, which have been proven to suppress fraud because they neglect collective interests in favor of individual interests. [42]. Firmansyah [43] confirms that without a balance with individual morality, egoism can become a major obstacle to implementing sustainable fraud prevention strategies. Therefore, egoism is seen as having a negative influence on the effectiveness of fraud prevention strategies in an organizational environment.

H5: Egoism negatively influences fraud prevention strategies.

The utilitarian approach focuses on outcomes that benefit many people. Therefore, when decisions are made within an organization, individuals tend to consider decisions that minimize harm to others. [44]. Ultimately, individuals who focus on beneficial outcomes act based on existing norms and moral obligations. Actions based on existing norms and moral obligations foster attitudes from a deontological perspective. Setiawan and Cholili [9] suggest that implementing a code of ethics and deontological principles within an organization helps enforce behavior consistent with universal ethical values, contributing to efforts to prevent fraud in financial management. The deontological approach emphasizes moral obligations and adherence to applicable ethical principles within an organization. Ramadhan [45] found that integrity and awareness of fraud contribute positively to fraud prevention, indicating that moral values and adherence to norms play crucial roles in building a strong anti-fraud culture. Therefore, integrating utilitarian and deontological approaches into fraud prevention strategies not only promises effectiveness in suppressing fraud but also strengthens an organization's ethical foundation by balancing outcomes with moral principles.

H6 = Utilitarianism has a positive effect on Fraud Prevention Strategies

H7 = Dentology has a positive effect on Fraud Prevention Strategies

2.4. Communicating fraud prevention language

Overall, integrating various ethical perspectives into a fraud prevention strategy can provide a more robust and holistic framework for strengthening corporate governance. [35] and a positive organizational culture. Implementing ethics in every aspect of an organization will ultimately be part of an effective fraud prevention strategy. [46], [47]. Furthermore, language and cultural identity constructs play crucial roles in fraud prevention strategies across organizations. Organizational language constructs contribute to the formation of a healthy communication culture within organizations. In the context of fraud prevention, effective communication is key to raising awareness among employees regarding the importance of ethics and integrity. Carolina and Wulandari [48] show that leader integrity and ethical leadership are highly influential in anti-fraud strategies. Saud, Hakim [49] found that a whistleblowing system supported by a positive communication culture can accelerate the process of fraud identification and prevention. When employees feel they can raise concerns without fear of negative reactions and understand what fraud is, it creates a safe channel to prevent fraudulent activities.

H8 = Language has a positive influence on fraud prevention strategies

2.5. Higher education culture

Furthermore, the combination of appropriate language and strong cultural identity helps organizations create effective prevention strategies. Juliandika, Fitri [50] highlight that internal controls and individual morality contribute to fraud prevention, emphasizing that a positive organizational culture that values ethical values can encourage individuals to behave more ethically, thereby reducing fraud incidents. The construct of cultural identity is also an important factor in preventing fraud. A strong cultural identity aligned with ethical values and accountability can encourage more responsible behavior. Irawanto [51] confirms that national cultural dimensions that prioritize values consistent with fraud prevention practices can strengthen preventive measures in a country's banking system. When an organizational culture values transparency, honesty, and thoroughness, individuals within it are more likely to adhere to ethical norms and avoid fraudulent activities.

H9 = Culture has a positive influence on Fraud Prevention Strategy

3. Methodology

The methodology used in this study involved a questionnaire for data collection. The respondents were those involved in the Tridharma (three pillars) of higher education, namely the academic community, consisting of lecturers, educational staff, and students. The population and sample in this study were Indonesian universities. This sample classification was conducted to examine regional factors, such as differences in local government policies, identified levels of corruption, ethics, language, and culture, which may influence fraud prevention strategies within higher education. In several studies, religiosity can be measured using beliefs, worship, experience, religious knowledge, and practice. [52-55]. Based on the theory, this study used the religiosity measurement proposed by Glock and Stark [16], which consists of ideology, experience, and practice dimensions.

The multidimensional approach to ethical analysis encompasses various frameworks and perspectives that enrich our understanding of ethical decision-making, which is influenced by cultural, social [56, 57], and technological factors [58]. Santalla-Banderali, Alvarado [59] suggest that ethical dimensions can be measured using scales such as justice, relativism, egoism, utilitarianism, and deontology. Therefore, this study uses ethical measures based on the research of Santalla-Banderali and Alvarado [59]. Furthermore, based on the multidimensional approach, language and cultural identity, better known as Hall's View Model, emphasize the complex relationship

between language, culture, and identity, and how these elements shape individual and collective identities [60-62]. In the Indonesian context, diverse local languages and cultures are important factors that can influence the effectiveness of fraud-prevention strategies.

4. Result

The methodology used in this study involved a questionnaire for data collection. The respondents were those involved in the Tridharma. The results of the descriptive statistical analysis are presented in Table 1. The results indicated that there were 543 respondents, consisting of students, lecturers, and educational staff. The distribution of respondents by role category indicates that the majority were students (258 people) (47.51%), followed by lecturers (207 people) (38.12%) and university staff (78 people) (14.36%). This finding reflects the dominant participation of students in this study, who can be assumed to have a direct connection to the context of the topic. Based on gender, the composition of respondents showed a relatively balanced proportion, although women were predominant (317 people) (58.38%) compared to men (226 people) (41.62%). Furthermore, in terms of academic background, respondents with economic backgrounds dominated, numbering 352 (64.83%), while respondents from non-economic backgrounds accounted for 191 (35.17%). In terms of institutional origin, respondents came from two types of higher-education institutions: public and private. A total of 280 respondents (51.57%) came from private universities, and 263 respondents (48.43%) came from public universities. This composition indicates a fairly balanced representation of the two types of institutions, providing a more comprehensive picture of cross-institutional perceptions within the context of this study.

Table 1: Descriptive Statistics

Description	Total	%
Students	258	47.51%
Lecturers	207	38.12%
University Staff	78	14.36%
Male	226	41.62%
Female	317	58.38%
Economics	352	64.83%
Non-Economics	191	35.17%
Public Universities	263	48.43%
Private Universities	280	51.57%

After the data collection phase was completed, the next step was to analyze the research model. This research model analysis was conducted using outer and inner model approaches using the Partial Least Squares (PLS) method. The outer model approach was used to test construct validity and reliability. Construct validity was evaluated through convergent and discriminant validity, while construct reliability was tested using Cronbach's Alpha and Composite Reliability (CR). The initial step in testing the outer model is to evaluate convergent validity, which aims to assess the extent to which an indicator positively correlates with other indicators measuring the same construct. [63]. Convergent validity was confirmed through factor loadings and Average Variance Extracted (AVE) values. A construct is said to meet convergent validity if the AVE value is greater than 0.50, and the factor loadings for each indicator exceed 0.50.

Based on the results of data processing, all constructs shown in Table 2, it can be seen that the variables Forensic Accounting Knowledge, Religiosity, Justice, Relativism, Egoism, Utilitarianism, Deontology, Language, Culture, and Fraud Prevention Strategy have AVE values above 0.50. This indicates that more than half of the variance of the indicators in each construct can be explained by the construct, so that convergent validity has been met. In addition, the test results show that all constructs have Cronbach's Alpha and Composite Reliability values that exceed the threshold of 0.70. The highest value was observed in the Fraud Prevention Strategy construct (CA = 0.960 and CR = 0.964), followed by the Culture construct (CA = 0.864 and CR = 0.917), indicating that the indicators in these constructs have very strong internal consistency. Thus, all research instruments were declared reliable.

Table 2: CA, CR, Dan AVE Test Result

Variable	CA	CR	AVE
Forensic Accounting Knowledge	0.827	0.868	0.761
Religiosity	0.841	0.875	0.761
Justice	0.838	0.875	0.669
Relativism	0.786	0.848	0.680
Egoism	0.846	0.885	0.580
Utilitarianism	0.818	0.861	0.668
Deontology	0.871	0.901	0.542
Language	0.786	0.876	0.702
Culture	0.864	0.917	0.787
Fraud Prevention Strategy	0.954	0.959	0.573

Discriminant validity was also tested to ensure that the indicators only reflected the intended construct and did not have significant relationships with other constructs. [63]. This test was conducted using the Fornell-Larcker approach by comparing the square root of the AVE of each construct with the correlation between the constructs. The results of this analysis are presented in Table 3. The results of the analysis in Table 3 indicate that all AVE root values are higher than the correlations between the other constructs. For example, the AVE root value for the Culture construct was 0.887, which was greater than its correlations with other constructs such as Justice (0.412), Language (0.487), and Fraud Prevention Strategy (0.684). The same applies to other constructs, such as deontology (0.737), utilitarianism (0.684), and religiosity (0.749). Thus, the discriminant validity of this model is fulfilled. Based on these overall results, it can be concluded that the measurement model used in this study met the criteria of convergent validity, discriminant validity, and internal reliability. Therefore, the data obtained are deemed suitable for further analysis through inner model testing to examine the structural relationships between latent constructs in the research model.

Table 3: Results of Discriminant Validity Testing

Variable	Culture	Deontology	Egoism	Fraud Prevention Strategy	Justice	Language	Relativism	Religiosity	Utilitarianism	forensic accounting knowledge
Culture	0.887									
Deontology	0.751	0.737								
Egoism	-0.039	-0.181	0.762							
Fraud Prevention Strategy	0.684	0.867	-0.300	0.787						
Justice	0.412	0.662	-0.254	0.663	0.885					
Language	0.487	0.694	-0.042	0.715	0.560	0.838				
Relativism	0.161	0.133	-0.194	0.175	0.080	0.103	0.529			
Religiosity	0.500	0.673	-0.430	0.684	0.722	0.453	0.050	0.749		
Utilitarianism	0.545	0.831	0.079	0.708	0.626	0.738	0.053	0.449	0.684	
forensic accounting knowledge	0.518	0.665	-0.277	0.782	0.633	0.631	0.031	0.709	0.575	0.679

After ensuring that the measurement model met validity and reliability requirements through outer model testing, the next step was to conduct inner model testing to evaluate the structural relationships between constructs within the research model. Inner model testing aims to determine the extent of influence of the independent variables on the dependent variable and to measure the amount of explained variance through the R-square value. Evaluation was also conducted using path statistics (t-statistics) and path coefficient significance tests (p-values) to test the hypotheses proposed in this study. Based on the data processing results presented in Table 4 and Figure 1, it is clear that not all independent variables have a significant influence on the Fraud Prevention Strategy. Only four of the eight hypotheses were accepted: Forensic Accounting Knowledge, Egoism, Deontology, and Language. The forensic accounting knowledge variable shows a significant positive influence on Fraud Prevention Strategy, with a t-statistic of 5.721 and a p-value of 0.000, indicating that the hypothesis is accepted. Furthermore, Egoism had a highly significant negative effect on fraud prevention strategies, with a t-statistic of 2.695 and a p-value of 0.007. Deontology also had a significant effect (p = 0.000), as did language, which had a significant positive effect, albeit at the borderline of significance (p = 0.012). Meanwhile, five other variables did not show a significant effect on fraud prevention strategies: Religiosity (p = 0.433), Justice (p = 0.370), Relativism (p = 0.257), Utilitarianism (p = 0.384), and Culture (p = 0.150). Furthermore, the R-squared value for the Fraud Prevention Strategy construct was 0.853, indicating that 85.3% of the variability in fraud prevention strategies could be explained by the variables in this study, while 14.7% was influenced by other variables not included in this study. A Q^2 value of 0.422 indicates that the model has good predictive relevance.

Table 4: Results of Regression Analysis

Hyphotesis	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Result
Forensic Accounting Knowledge → Fraud Prevention Strategy	0.305	0.304	0.053	5.721	0.000	Accepted
Religiosity → Fraud Prevention Strategy	-0.052	-0.048	0.067	0.784	0.433	Rejected
Justice → Fraud Prevention Strategy	0.051	0.049	0.056	0.897	0.370	Rejected
Relativism → Fraud Prevention Strategy	0.048	0.036	0.042	1.135	0.257	Rejected
Egoism → Fraud Prevention Strategy	-0.108	-0.108	0.040	2.695	0.007	Accepted
Utilitarianism → Fraud Prevention Strategy	-0.060	-0.056	0.068	0.872	0.384	Rejected
Deontology → Fraud Prevention Strategy	0.519	0.521	0.089	5.808	0.000	Accepted
Language → Fraud Prevention Strategy	0.149	0.142	0.059	2.517	0.012	Accepted
Culture → Fraud Prevention Strategy	0.091	0.087	0.063	1.441	0.150	Rejected
R Square	0.853					
Q2	0.422					

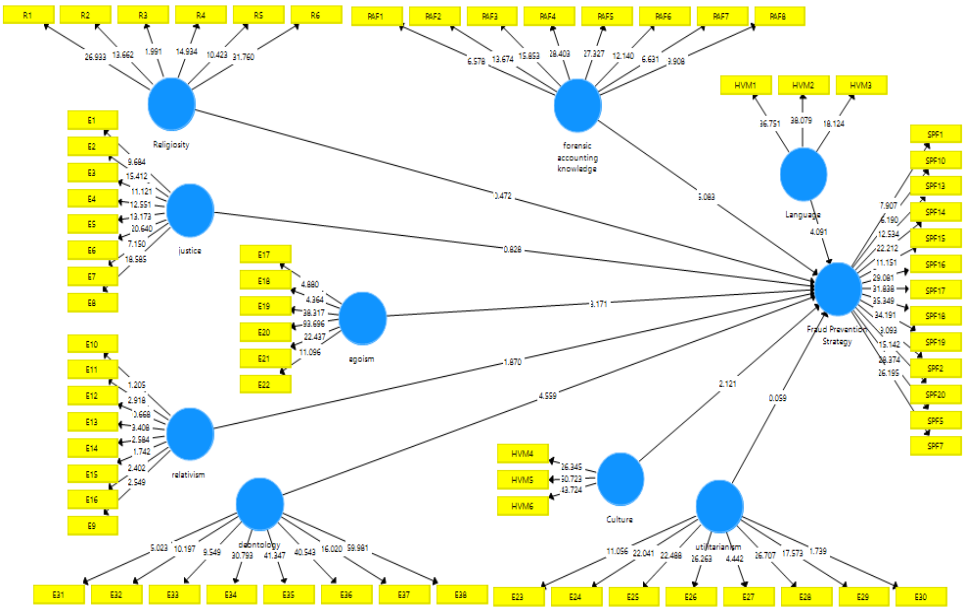


Fig. 1: Result of Research Model.

The results of the hypothesis testing in this study generally indicate that fraud prevention strategies are influenced by several multidimensional constructs, including ethics, language, and culture. Of the nine proposed hypotheses, four were statistically significant: Forensic Accounting Knowledge, Egoism, Deontology, and Language. Meanwhile, Religiosity, Justice, Relativism, Utilitarianism, and culture did not significantly influence the fraud prevention strategies.

Forensic Accounting Knowledge had a positive effect on fraud prevention strategies, indicating that stakeholder knowledge of forensic accounting has a significant influence. Studies Walakumbura and Dharmarathna [12] confirmed that forensic accounting knowledge significantly impacts fraud detection ability among accounting professionals in Sri Lanka. Similar findings were reported by Chathurangani [13] In the context of listed companies in Sweden, indicating that professionals with forensic competence have stronger fraud alertness and reasoning than conventional auditors. Individuals who understand investigative techniques, financial statement manipulation patterns, and fraud indicators demonstrate greater sensitivity to irregularities, enabling potential fraud to be detected at an early stage before it escalates into more serious violations. In higher education institutions, where financial transactions, procurement processes, and the management of research funds are often complex and decentralized, forensic knowledge serves as an "early warning system" that complements formal internal controls. Moreover, forensic understanding enhances both the willingness and the quality of reporting, as whistleblowers are better equipped to articulate suspected fraud in a more structured and evidence-based manner. Accordingly, the higher the level of forensic accounting knowledge held by stakeholders, the greater the effectiveness of fraud prevention strategies that the institution can develop.

Egoism significantly and negatively influences fraud prevention strategies. In the context of fraud, egoism functions as a psychological factor that can strengthen rationalization, which is a core component of the Fraud Triangle Theory. Individuals high in egoism tend to justify unethical actions to meet personal needs, financial pressures, or career ambitions. In organizational environments, including higher education institutions, fraud prevention largely depends on individuals' willingness to comply with rules, report irregularities, and sacrifice personal interests for the sake of organizational integrity. Egoism also undermines the effectiveness of internal control systems, as self-oriented individuals lack the moral motivation to safeguard collective interests. Therefore, the stronger the egoistic orientation within an organization, the weaker the capacity of fraud prevention systems to function effectively. The findings of this study are consistent with the theory of ethical behavior. [64] and various studies in the fields of auditing and accounting, which show that auditors or financial staff with an egoistic orientation have lower ethical sensitivity, making them more susceptible to fraudulent behavior.

The deontology variable demonstrated a positive and significant influence on fraud prevention strategies ($\beta = 0.498$; $p < 0.001$), indicating that understanding and applying moral principles and normative ethical obligations play a substantial role in establishing an anti-corruption organizational environment. This is consistent with the findings of Setiawan and Cholili [9], who asserted that a deontological approach strengthens ethical governance structures through adherence to universal principles, such as honesty, integrity, and responsibility. Logically, a deontological orientation encourages individuals to comply with rules and ethical standards not because of considerations of personal gain or consequences, but because of moral obligation itself. In the context of higher education institutions, this approach establishes clear ethical boundaries for what is permissible and impermissible in the management of funds, academic administration, and decision-making. When moral obligations are internalized, individuals are more likely to reject fraudulent actions even in the presence of opportunities or pressures, thereby ensuring that fraud prevention systems do not rely solely on external oversight but are also strengthened by the internal moral control of organizational actors.

Similarly, the language variable was shown to have a significant influence on fraud prevention strategies ($\beta = 0.232$; $p < 0.001$). This finding aligns with the theory of Saputra, Mu'ah [11], which states that organizational communication built through the use of appropriate and inclusive language fosters a collective awareness of integrity. Language has both representative and performative functions in conveying ethical and procedural values, which play a crucial role in shaping organizational members' perceptions and behaviors toward fraud. Logically, language shapes how members of an organization understand and interpret rules, risks, and the consequences of fraud. When ethical messages and anti-fraud policies are communicated using clear, consistent, and accessible language, individuals are better able to recognize acceptable behavioral boundaries and understand their responsibilities in the context of higher education institutions, which involve actors with diverse academic and administrative backgrounds, inclusive and communicative language functions as a bridge that fosters a shared understanding of integrity and vigilance against fraud, thereby strengthening the collective effectiveness of fraud prevention strategies. The results of the study on the language variable indicate that language plays a role in fraud prevention. This aligns with communication theory, which asserts that language is the primary requirement for conveying information. [65]. The results of the study on the language variable indicate that language plays a role in fraud prevention. This aligns with communication theory, which asserts that language is the primary requirement for conveying information. [66].

In contrast, the other five variables did not have a statistically significant effect. First, religiosity, which was previously assumed to be an internal factor influencing ethical behavior, did not show a significant relationship in this context. This insignificance could be due to differences in the level of internalization of religious values or individual perception biases regarding the influence of religiosity in professional contexts. [19], [22]. The insignificance of religiosity indicates that individuals' religious values do not necessarily translate into professional behavior when confronted with organizational systems and pressures. In higher education environments, administrative practices, fund management, and decision-making processes are more strongly shaped by bureaucratic procedures, structural incentives, and organizational culture than by personal beliefs. As a result, religious values may remain within the private domain and are not always integrated into control mechanisms or everyday work practices, rendering their influence on fraud prevention indirect and relatively weak.

Second, the variables of justice and relativism did not have a significant effect, although previous literature suggests that procedural justice and sensitivity to ethical contexts can strengthen internal control. [26], [36]. This indicates that in certain organizational environments, the principles of justice and situational context have not been fully institutionalized in the form of policies or concrete behaviors that impact anti-fraud strategies. The non-significant results for relativism suggest that sensitivity to ethical contexts and situations is insufficient to translate into concrete actions to prevent fraud. A relativistic approach tends to lead individuals to evaluate behavior based on situational conditions and justifications, thereby rendering the boundary between right and wrong more flexible. In complex environments such as universities, this flexibility may, in fact, weaken decisiveness in rejecting fraudulent practices, as individuals can readily construct contextual justifications for deviations. Furthermore, even when formal rules and mechanisms are designed to be fair, this does not automatically result in compliance or the willingness to reject or report irregularities. In many organizations, including higher education institutions, individuals may come to accept injustice as a "normal" or unchangeable condition, rendering the principle of justice ineffective as a practical driver of fraud prevention.

Third, the insignificant result for the utilitarianism variable indicates that a collective benefit-based approach has not yet become the dominant framework in organizational decision-making related to fraud prevention. In this context, consequence-based utilitarian values may be too abstract to be directly translated into operational and measurable fraud prevention strategies. In organizational practice, decisions are often driven by the interests of specific units, groups, or individuals rather than by calculations of long-term collective benefits.

Consequently, an orientation toward achieving the greatest good for the greatest number is difficult to translate into concrete policies and operational actions within anti-fraud systems.

This is an interesting finding, considering that much of the previous literature emphasizes the role of organizational culture in shaping ethical behavior. This insignificance indicates that culture, in the context of this study, is not yet an operational factor capable of directly influencing the mechanisms of fraud prevention. Furthermore, Ethical Climate Theory [67] asserts that organizational culture does not automatically create an ethical climate; what matters is employees' perceptions of the application of these values in decision-making. Organizational culture may exist formally, but it does not function substantively to encourage anti-fraud behavior [68].

These findings reinforce the importance of integrating Forensic Accounting Knowledge with a normative ethical approach (deontology), egoism control, and language-based organizational communication as a conceptual foundation for designing effective and contextual fraud prevention strategies. The rejection of several constructs considered theoretically influential also indicates the need for a more contextual and integrated approach to understanding the dynamics of fraud in organizational environments, particularly in the education or other public sectors. This study makes a theoretical contribution by integrating a multidimensional approach to fraud prevention strategies. The finding that deontology, language, culture, and egoism have significant influences broadens the understanding of ethical theories in institutional contexts, particularly in educational organizations. Theoretically, these results strengthen the ethics-based fraud prevention framework proposed by Feldman [10] and emphasize the relevance of communication theory and organizational culture in the context of fraud control. The rejection of the influence of constructs such as religiosity, justice, relativism, utilitarianism, and culture indicates that the effectiveness of fraud prevention strategies depends not only on normative strength but also on the level of internalization of values and the socio-organizational context in which those values are implemented.

This study extends existing fraud prevention frameworks by demonstrating that ethical and socio-cultural variables do not operate uniformly. While classical models such as the Fraud Triangle and the Ethics-Based Fraud Prevention Framework emphasize moral values, organizational culture, and individual integrity as primary drivers of fraud control, the findings of this study indicate that only forensic accounting knowledge, egoism, deontological orientation, and language-based communication possess tangible operational power in fraud prevention strategies within the higher education context.

Conversely, religiosity, justice, relativism, utilitarianism, and even organizational culture do not automatically result in effective fraud prevention unless they are institutionalized through explicit norms, effective communication, and individual moral obligations. These findings challenge the assumption that strong normative values will directly translate into ethical behavior and underscore that the effectiveness of fraud prevention is primarily determined by how such values are embedded and enacted in organizational practices.

5. Conclusion

This study demonstrates that forensic accounting knowledge, deontological ethics, egoism, and language-based organizational communication primarily shape fraud prevention strategies in higher education. The findings indicate that investigative competence and adherence to universal moral obligations constitute the core of an effective anti-fraud system, while egoistic orientation undermines organizational integrity. Language functions as a key socio-linguistic mechanism that translates ethical values into collective awareness and everyday organizational practice. Notably, the non-significance of religiosity, justice, relativism, utilitarianism, and organizational culture suggests that normative values alone do not automatically lead to effective fraud prevention unless they are institutionalized through governance structures, explicit ethical obligations, and robust communication systems. This underscores the need for a more contextual and operational understanding of ethics in organizational settings. Based on these findings, higher education regulators and university leaders should prioritize institutionalizing forensic accounting competence, deontological ethics, and ethical communication as core elements of university governance. Regulators are encouraged to integrate forensic accounting training, ethical governance standards, and anti-fraud communication systems into accreditation and supervisory frameworks. University leaders, in turn, should strengthen forensic audit units, implement codes of ethics grounded in moral obligations, and develop systematic anti-fraud communication mechanisms to ensure that ethical values are translated into concrete operational practices. Future research should develop a longitudinal model to examine the long-term influence of ethical and cultural variables on fraud prevention strategies. Furthermore, it is necessary to explore the role of mediating variables such as ethical climate, organizational trust, and leadership style, as well as moderating variables such as organization type, educational level, and professional experience. Further research could explore cross-cultural influences and conduct cross-sector comparisons to test the external validity of this multidimensional model in broader and more heterogeneous contexts.

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