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FRAUD RISK MANAGEMENT IN PUBLIC SECTOR ACCOUNTING: A BEHAVIORAL PERSPECTIVE

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Abstract

This study aims to examine fraud risk management in public sector accounting using a behavioral perspective through a literature review approach. The primary focus of the study is to understand how individual and organizational behavioral factors influence the emergence of fraud risk and the effectiveness of implemented control mechanisms. The method used is a systematic literature review, reviewing various scientific sources such as international journals, academic books, and institutional reports relevant to the topic of fraud risk management and organizational behavior in the public sector. The results of the study indicate that fraud risk is influenced not only by weaknesses in the internal control system but also by behavioral aspects such as pressure, rationalization, and opportunity, as explained in the fraud triangle theory. Furthermore, organizational culture, individual integrity, and ethical leadership play a significant role in preventing and detecting fraud. The research findings also indicate that the implementation of effective fraud risk management requires a holistic approach that integrates technical and behavioral aspects, including increasing ethical awareness, training, and strengthening oversight systems. Thus, the behavioral perspective provides an important contribution to enriching fraud prevention and handling strategies in the public sector.

Keywords: Fraud Risk Management, Public Sector Accounting, Behavioral Perspective

INTRODUCTION

Public sector financial management is a key pillar in realizing good, transparent, and accountable governance. In practice, the public sector

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accounting system serves not only as a tool for financial recording and reporting but also as a control mechanism to prevent irregularities, including fraud. However, numerous cases of budget irregularities, financial report manipulation, and abuse of authority that persist demonstrate that the existing control system is not fully effective in managing fraud risk. This situation confirms that conventional approaches that focus solely on technical and procedural aspects are unable to comprehensively address the complexity of fraud issues in the public sector.

Fraud in the public sector has unique characteristics compared to the private sector, as it involves the use of public funds that directly impact public welfare (Transformation of Public Sector Behavioral Accounting, 2025). Furthermore, political pressure, weak oversight, and an organizational culture that does not support integrity are often triggers for fraud. In this context, fraud risk management is crucial as a systematic approach to identifying, analyzing, and mitigating potential fraud. Fraud risk management encompasses not only the implementation of internal control systems but also involves prevention strategies based on an understanding of individual behavior within the organization.

The behavioral approach to fraud risk management is becoming increasingly relevant because fraud is fundamentally a human act influenced by various psychological, social, and environmental factors. Theories such as the fraud triangle, which encompasses pressure, opportunity, and rationalization, have long been used to explain individual motivations for committing fraud. However, recent developments indicate that factors such as individual ethics, organizational culture, leadership, and perceptions of fairness also play a significant role in determining fraudulent behavior. Therefore, a deeper understanding of behavioral aspects is key to designing more effective prevention strategies.

In public sector practice, it is often found that robust internal control systems are not always able to prevent fraud if they are not supported by individual behavior with integrity. This indicates a gap between system design and implementation in practice. Individuals with certain access and authority can exploit system loopholes to commit fraud, especially when there is pressure to achieve specific targets or when the organizational environment tolerates unethical behavior. Therefore, strengthening behavioral aspects is an integral element of fraud risk management (Maulidi, 2022).

Furthermore, the phenomenon of moral disengagement, a condition in which individuals justify unethical actions as acceptable, is also a factor that increases the risk of fraud (Sihombing et al., 2022). In public sector organizations, this condition can be exacerbated by weak enforcement of regulations and a lack of role models from leaders. When unethical behavior is not strictly sanctioned, it can create new norms that increase the opportunity for systemic fraud. Therefore, it is crucial for organizations to not only build strong control systems but also create an ethical culture that supports honest and responsible behavior.

The development of information technology in public sector accounting systems also brings new challenges in fraud risk management. On the one hand, digitalization can increase transparency and efficiency in financial management. However, on the other hand, technology also opens up new opportunities for more complex fraud, such as electronic data manipulation and abuse of system access. In this context, a behavioral approach becomes increasingly important to understand how individuals interact with technology and how potential misconduct can occur in a digital environment.

Furthermore, the role of leadership in shaping organizational behavior is also a crucial factor in fraud risk management. Leaders committed to integrity and accountability will be able to create a work environment that encourages ethical behavior. Conversely, weak leadership or permissiveness towards violations can increase the risk of fraud (Achmad et al., 2024). Therefore, the integration of formal policies and informal values within an organization is crucial in creating an effective control system.

Research on fraud risk management from a behavioral perspective is also crucial due to the limited number of studies integrating psychological and organizational aspects in the public sector context, particularly in developing countries. Most previous research tends to focus on technical aspects such as auditing, internal control, and regulation, without considering the behavioral factors underlying fraud (Alfian et al., 2023). However, without understanding the motivations and dynamics of individual behavior, fraud prevention efforts will struggle to achieve optimal results.

Therefore, this study aims to examine in depth how a behavioral perspective can be integrated into fraud risk management in public sector accounting systems. This approach is expected to contribute to the development of a more comprehensive fraud prevention strategy, based not only on systems and procedures, but also on fostering individual behavior with integrity. In addition, this research is also expected to provide practical recommendations for public financial managers in increasing the effectiveness of internal control through a more human-centered approach.

RESEARCH METHOD

The research method in the study, "Fraud Risk Management in Public Sector Accounting: A Behavioral Perspective," employs a qualitative approach with a literature review. This approach was chosen to gain a comprehensive understanding of how individual and organizational behavior influences fraud risk management in the public sector. The data used was sourced from various relevant scientific literature, such as reputable international journals, academic books, official agency reports, and previous publications discussing public sector accounting, fraud risk management, and behavioral perspectives on decision-making. The data collection process was conducted systematically through a search of academic databases using appropriate keywords, then selected based on their relevance, quality, and contribution to the research topic.

Subsequently, the data was analyzed using content analysis, which involves identifying, categorizing, and synthesizing various findings from the selected literature. The analysis focused on behavioral patterns that influence the emergence of fraud, such as pressure, rationalization, and opportunity, and how these factors are responded to within the framework of risk management in the public sector. Furthermore, this study also examined the relationship between organizational culture, professional ethics, and internal control systems in mitigating fraud risk. The results of the analysis are then interpreted critically to produce an in-depth conceptual understanding and provide relevant recommendations for strengthening behavior-based fraud risk management practices in the public sector accounting environment.

RESULT AND DISCUSSION

Psychological Factors Influencing Individuals to Commit Fraud in Public Sector Accounting

Psychological factors play a significant role in driving individuals to commit fraud in public sector accounting. In the context of public organizations, which are heavily responsible for managing state resources, fraudulent behavior is influenced not only by system weaknesses but also by the psychological dynamics of the individuals involved. One concept often used to understand this phenomenon is the Fraud Triangle, which explains that fraudulent acts arise from pressure, opportunity, and rationalization (Maulidi, 2024). However, beneath these three elements lie deeper psychological factors that influence how individuals think, feel, and make decisions in certain situations.

Psychological stress is a key trigger for fraudulent behavior. Individuals facing financial pressure, high job demands, or excessive social expectations are likely to experience prolonged stress (Kolhe & Bhat, 2024). This condition can diminish an individual's ability to make rational decisions and increase the tendency to seek shortcuts, including through fraudulent acts. In the public sector, this pressure often arises from performance targets, budget constraints, and the need to maintain the institution's image. When individuals feel unable to meet these expectations legitimately, the urge to commit fraud becomes stronger.

In addition to pressure, rationalization is also significantly influenced by an individual's psychological state. Rationalization is a self-justification process that allows a person to perceive wrongful actions as acceptable. Individuals may convince themselves that their fraudulent actions are normal, for example, by arguing that "everyone does it" or "it's only temporary and will return." This process is closely related to the concept of Cognitive Dissonance, in which individuals attempt to reduce the mental tension caused by the conflict between moral values and deviant behavior (Wijayanti et al., 2023). In an effort to reduce this discomfort, individuals tend to alter their perception of fraudulent acts to make them seem more acceptable.

Personality factors also play a significant role in influencing a person's propensity to commit fraud. Individuals with low integrity, manipulative tendencies, and a strong self-interest orientation are more susceptible to unethical behavior. Traits such as narcissism, Machiavellianism, and psychopathy, known as the Dark Triad, are often associated with deviant behavior, including fraud. In the public sector, individuals with these characteristics may exploit their position and authority for personal gain without considering the impact on the organization or society (Wijayanti et al., 2023).

Furthermore, perceptions of risk and punishment are also influential psychological factors. Individuals who perceive a low risk of being caught tend to be more willing to commit fraud. This relates to Prospect Theory, which explains that individuals tend to make decisions based on subjective perceptions of benefits and losses. If the potential benefits from fraud are perceived to outweigh the potential risks, individuals will be more motivated to commit the act. This perception is often reinforced by weak oversight systems and weak law enforcement in the public sector.

Individual moral and ethical factors are also crucial in determining fraudulent behavior. Weak morality can make it easier for individuals to ignore the values of honesty and responsibility (Wijayanti et al., 2023). In many cases, individuals involved in fraud do not fully understand that their actions are wrong, but they choose to ignore these moral values for their own personal gain. This indicates a failure to internalize the ethical values that should guide their performance in the public sector. An organizational environment that does not emphasize integrity and transparency can also exacerbate this condition by creating a culture that is permissive of fraud.

Furthermore, emotional factors such as envy, dissatisfaction, and frustration can also trigger fraud. Individuals who feel unfairly treated, not properly rewarded, or experiencing inequality within an organization tend to develop negative feelings that can lead to deviant behavior. In this situation, fraud can be seen as a form of "revenge" or compensation for perceived injustice. Negative emotions that are not properly managed can cloud moral judgment and increase the tendency to engage in actions detrimental to the organization.

The influence of the social environment also plays a role in shaping individual behavior. Interactions with coworkers who engage in fraudulent practices can create social norms that support such behavior. In this situation, individuals may perceive fraudulent acts as commonplace and acceptable. This process is known as the normalization of deviance, where deviant behavior becomes part of the organizational culture. This factor indicates that fraudulent behavior is not solely the result of individual decisions but is also influenced by group dynamics and the work environment.

Behavioral Fraud Prevention Strategy

A behavioral fraud prevention strategy emphasizes understanding the psychological, social, and cognitive aspects of individuals within an organization as key factors in preventing fraud (Wijayanti et al., 2023). This approach is based on the assumption that fraud does not occur solely due to weak internal control systems but is also influenced by internal individual motivations, group norms, environmental pressures, and perceptions of the risks and consequences of the act. Therefore, an effective prevention strategy requires integrating human behavioral aspects into the design of policies, systems, and organizational culture.

In this context, one key strategy is building a strong ethical culture within the organization. This ethical culture is manifested not only through a formal code of ethics but also through consistent leadership behavior as role models. When leaders demonstrate integrity, transparency, and accountability in every action, this will establish social norms that are followed by other members of the organization. Conversely, inconsistencies between policies and practices will create room for individuals to rationalize committing fraud (Olufemi et al., 2024). Thus, the internalization of ethical values must be carried out continuously through training, organizational communication, and a fair reward and sanction system.

Furthermore, behavior-based prevention strategies also emphasize the importance of managing individual stress (Jeyachandran, 2024). In many cases, fraud occurs due to financial pressure, unrealistic performance demands, or dissatisfaction with working conditions. Therefore, organizations need to create a healthy work environment by setting reasonable targets, providing psychological support, and opening communication channels that allow employees to voice complaints without fear. This approach not only reduces the motivation to commit fraud but also improves employee well-being and loyalty.

Another important factor is reducing opportunities through system design that takes human behavior into account. Even if internal controls are technically adequate, gaps can still emerge if individuals have the ability to exploit system weaknesses (Manning et al., n.d.). Therefore, behavior-based strategies encourage the implementation of principles such as segregation of duties, job rotation, and the use of technology that can minimize human intervention in critical processes. However, the effectiveness of this strategy will be optimal if accompanied by increased individual awareness of the importance of procedural compliance.

The behavioral approach also highlights the role of rationalization in fraud. Individuals tend to seek justification for rule-breaking actions, such as believing the actions do not harm others or are compensation for unfair treatment. To address this, organizations need to build moral awareness through ethics education that emphasizes the long-term consequences of fraud, both for the individual and the organization. A strong narrative about the negative impacts of fraud, including financial loss, reputational damage, and legal implications, can reduce individuals' tendency to rationalize (Sule et al., 2024).

Furthermore, the use of nudging or behavioral nudges is also a relevant strategy in fraud prevention. Nudging is a technique that utilizes environmental design to influence individual decisions without forcing choices. In an organizational context, nudging can be implemented through ethical reminders before transactions, increased information transparency, and simplified reporting procedures. By providing the right cues at the right time, individuals will be more motivated to act in accordance with expected norms.

The role of a whistleblowing system is also crucial in this approach. However, the effectiveness of this system depends heavily on individual perceptions of security and fairness. If employees perceive that reporting will result in retaliation or not be taken seriously, they are more likely to choose to remain silent (Faisal et al., 2024). Therefore, organizations must ensure protection for whistleblowers, transparency in the investigation process, and firm follow-up on every report received. Trust in this system will increase individual participation in detecting and preventing fraud.

Beyond individual factors, group dynamics also influence the occurrence of fraud. Group norms that are permissive of violations can encourage individuals to engage in fraud. Therefore, it is crucial for organizations to build work teams with strong values of integrity and encourage positive social control among members. Open discussions about ethics and integrity within the team can strengthen a shared commitment to rejecting all forms of fraud.

In the digital age, behavioral-based fraud prevention strategies also need to adapt to technological developments. Digitalization opens up new opportunities for fraud, but also provides tools for more in-depth analysis of individual behavior. The use of data analytics, for example, can help identify suspicious behavioral patterns so that preventative action can be taken early. However, the use of this technology must still consider privacy and ethical aspects to avoid employee resistance.

Recommendations for Strengthening Control Systems and Changing Organizational Behavior

Recommendations for strengthening control systems and changing organizational behavior in public sector accounting are becoming increasingly crucial with the increasing demands for transparency, accountability, and integrity in state financial management. The public sector has distinct characteristics compared to the private sector, primarily due to its responsibility to the wider public and the need for transparent accountability for the use of public funds. In this context, control systems serve not only as administrative tools but also as strategic mechanisms to prevent irregularities and encourage ethical behavior within the organization. Therefore, strengthening control systems requires a comprehensive design, taking into account the interaction between organizational structures, information systems, and the behavioral dynamics of individuals involved in the accounting process.

One key recommendation is the development of a risk-based internal control system integrated with public sector accounting processes (Efunniyi et al., 2024). This approach requires organizations to actively identify, assess, and manage risks that could potentially impact the reliability of financial reports. In practice, this can be achieved by strengthening the internal audit function, improving the quality of transaction documentation, and utilizing information technology to support real-time recording and reporting processes. An integrated accounting information system will help reduce manual errors and increase transparency in financial management. However, technology will not be effective without the understanding and commitment of system users, requiring simultaneous efforts to build awareness and competency in human resources.

Strengthening the control system also needs to focus on improving the quality of the control environment, which is the primary foundation of public sector accounting (Olatinsu & Eke, 2025). The control environment reflects the values, norms, and culture of an organization that influence individual behavior. In this regard, leadership plays a crucial role in shaping a culture of integrity. Organizational leaders must be able to set an example in implementing the principles of accountability and transparency, and demonstrate a consistent commitment to enforcing regulations. When leaders demonstrate ethical behavior, this will create a domino effect that encourages all members of the organization to behave similarly. Conversely, inconsistencies in leadership attitudes can weaken the established control system.

Furthermore, changes in organizational behavior in public sector accounting can be encouraged through the implementation of a fair and transparent incentive and disincentive system. To date, many public sector organizations still focus on achieving administrative targets without paying sufficient attention to behavioral aspects. In fact, individual behavior is significantly influenced by the reward system implemented (Knapp, 2024). Therefore, organizations need to design performance appraisal mechanisms that measure not only output but also processes and compliance with applicable accounting principles. Rewarding employees who demonstrate integrity and professionalism can be a positive motivator, while enforcing strict sanctions for violations will strengthen organizational discipline.

The next recommendation is to improve the effectiveness of oversight and reporting mechanisms, including the development of a whistleblowing system (Zacher et al., 2023). In public sector accounting, there are often limitations in detecting irregularities because information does not flow openly. With a secure and reliable reporting system, employees will be more willing to report suspected violations without fear of negative consequences. However, the success of this system depends heavily on trust in management and the protection of whistleblowers. Therefore, organizations need to ensure that every report is followed up professionally and confidentially.

In the context of behavioral change, psychological and social-based approaches also need to be integrated into control systems. Unethical behavior in public sector accounting is often influenced by factors such as work pressure, rationalization, and an organizational culture that is permissive of irregularities. To address this, organizations can implement behavioral interventions such as increasing ethical awareness through training, using persuasive communication, and developing policies that consider ease of compliance. For example, overly complex procedures can encourage individuals to seek shortcuts, so simplifying procedures can be a strategic step in reducing the potential for violations (Bhima et al., 2023).

Strengthening human resource capacity is also a crucial aspect in supporting the effectiveness of control systems. Employees with high competency in accounting and internal control will be better able to carry out their duties professionally (Bankins et al., 2024). Therefore, public sector organizations need to invest in ongoing training, professional certification, and merit-based career development. Furthermore, regular job rotation can also be a strategy to prevent collusion and abuse of authority.

Equally important, evaluation and improvement of control systems must be carried out continuously. Public sector accounting operates in a dynamic environment, so a system that is effective in one period may not be relevant in the next. Evaluation can be conducted through internal and external audits, as well as analysis of cases of irregularities. The results of these evaluations must be used as a basis for systematic and continuous system improvements. Thus, the control system functions not only as a detection tool but also as a means of organizational learning.

Ultimately, strengthening control systems and changing organizational behavior in public sector accounting requires a holistic and sustainable approach. The success of these efforts is determined not only by the existence of rules and procedures but also by the commitment of all organizational members to uphold the values of integrity and accountability. When a strong control system is supported by ethical organizational behavior, public financial management will be more transparent, efficient, and trustworthy to the public.

CONCLUSION

Research on fraud risk management in public sector accounting from a behavioral perspective shows that successful fraud risk management is not solely determined by a strong internal control system but is also significantly influenced by individual behavioral factors and organizational culture. Attitudes, ethical values, work pressure, and perceptions of the opportunities and consequences of fraud are important determinants in shaping an individual's propensity to commit or prevent fraud. In this context, approaches that focus solely on technical and procedural aspects have proven ineffective without being balanced by efforts to build integrity and ethical awareness within public sector organizations.

Furthermore, this research confirms that implementing a behavior-based fraud risk management strategy requires integrating ethics education, leadership with integrity, and transparent and participatory oversight mechanisms. The role of leadership in creating an environment that supports reporting violations and suppresses a permissive culture toward fraud is crucial. Therefore, a holistic approach that combines structural and behavioral aspects is believed to increase the effectiveness of fraud risk management, while strengthening accountability and public trust in public sector financial management.

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