MEASURING THE ROLE OF FRAUD PREVENTION AND SUSTAINABLE DEVELOPMENT GOALS IN ENHANCING THE REPUTATION OF GOVERNMENT AGENCIES: AS A CASE STUDY

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ABSTRACT

Purpose: This study investigates the mediating effect of fraud prevention and sustainable development goals (SDGs) on the relationship between Continuous Monitoring (CM) and Continuous Auditing (CA) on the reputation of government organizations. This idea was tested using a quantitative methodology in this study.

Theoretical framework: Continuous monitoring, continuous auditing, fraud prevention, sustainable development goals, reputation

Design/Methodology/Approach: The research instrument was a questionnaire filled out by the respondents. Participants in this study were all employees of the Inspectorate of Banten Province, Indonesia. For this study, 120 participants were selected using proportional stratification sampling, and data were analyzed using a structural equation model (SEM).

Findings: This study found that CM had a positive and statistically significant effect on fraud prevention but did not affect the SDGs. Furthermore, CA does not affect fraud prevention but statistically affects the SDGs. In addition, fraud prevention has a statistical effect on the SDGs and the reputation of government agencies. The SDGs have a positive and significant effect on the reputation of government agencies. The mediating effect caused by fraud prevention and SDGs is that fraud prevention mediates the relationship between CM and reputation and CM and SDGs but does not mediate between CA and reputation and CA and SDGs. While the SDGs mediate between CA and reputation but do not mediate between CM and reputation.

Research, Practical & Social implications: In further research, in order to conduct a broader research with other objects. The research is expected to be used for all companies.

Originality/Value: This research proposes a novelty study that analyzes how fraud prevention and SDGs can mediate CM and CA on reputation.

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MEDIÇÃO DO PAPEL DA PREVENÇÃO DE FRAUDE E DOS OBJETIVOS DE DESENVOLVIMENTO SUSTENTÁVEL NA MELHORIA DA REPUTAÇÃO DAS AGÊNCIAS GOVERNAMENTAIS: COMO ESTUDO DE CASO

RESUMO

Objetivo: Este estudo investiga o efeito mediador da prevenção de fraudes e dos objetivos de desenvolvimento sustentável (ODS) na relação entre Monitoramento Contínuo (MC) e Auditoria Contínua (AC) na reputação de organizações governamentais. Essa ideia foi testada por meio de uma metodologia quantitativa neste estudo.

Referencial teórico: Monitorização contínua, auditoria contínua, prevenção de fraudes, objetivos de desenvolvimento sustentável, reputação

Desenho/Metodologia/Abordagem: O instrumento de pesquisa foi um questionário preenchido pelos respondentes. Os participantes neste estudo eram todos funcionários da Inspeção da Província de Banten, na Indonésia. Para este estudo, 120 participantes foram selecionados por meio de amostragem por estratificação proporcional, e os dados foram analisados por meio de um modelo de equações estruturais (MEE).

Constatações: Este estudo concluiu que o MC teve um efeito positivo e estatisticamente significativo na prevenção da fraude, mas não afetou os ODS. Além disso, a AC não afeta a prevenção da fraude, mas afeta estatisticamente os ODS. Além disso, a prevenção da fraude tem um efeito estatístico nos ODS e na reputação das agências governamentais. Os ODS têm um efeito positivo e significativo na reputação das agências governamentais. O efeito mediador causado pela prevenção da fraude e pelos ODS é que a prevenção da fraude medeia a relação entre MC e reputação e MC e ODS, mas não medeia entre AC e reputação e AC e ODS. Embora os ODS façam a mediação entre a AC e a reputação, mas não façam a mediação entre a MC e a reputação.

Implicações de pesquisa, Práticas e Sociais: Em pesquisas futuras, a fim de realizar uma pesquisa mais ampla com outros objetos. A pesquisa deverá ser utilizada para todas as empresas.

Originalidade/Valor: Esta pesquisa propõe um estudo inovador que analisa como a prevenção de fraudes e os ODS podem mediar CM e CA na reputação.

Palavras-chave: Monitoramento Contínuo, Auditoria Contínua, Prevenção à Fraude, Metas de Desenvolvimento Sustentável, Reputação.

MEDICIÓN DEL PAPEL DE LA PREVENCIÓN DEL FRAUDE Y LOS OBJETIVOS DE DESARROLLO SOSTENIBLE PARA MEJORAR LA REPUTACIÓN DE LAS AGENCIAS GUBERNAMENTALES: COMO ESTUDIO DE CASO

RESUMEN

Propósito: Este estudio investiga el efecto mediador de la prevención del fraude y los objetivos de desarrollo sostenible (ODS) en la relación entre el Monitoreo Continuo (CM) y la Auditoría Continua (CA) en la reputación de las organizaciones gubernamentales. Esta idea fue probada utilizando una metodología cuantitativa en este estudio.

Marco teórico: Monitoreo continuo, auditoría continua, prevención de fraude, objetivos de desarrollo sostenible, reputación

Diseño/Metodología/Enfoque: El instrumento de investigación fue un cuestionario cumplimentado por los encuestados. Los participantes en este estudio fueron todos empleados de la Inspección de la provincia de Banten, Indonesia. Para este estudio, se seleccionaron 120 participantes mediante muestreo de estratificación proporcional y los datos se analizaron mediante un modelo de ecuaciones estructurales (SEM).

Hallazgos: Este estudio encontró que la CM tuvo un efecto positivo y estadísticamente significativo en la prevención del fraude, pero no afectó los ODS. Además, la CA no afecta a la prevención del fraude pero sí afecta estadísticamente a los ODS. Además, la prevención del fraude tiene un efecto estadístico sobre los ODS y la reputación de las agencias gubernamentales. Los ODS tienen un efecto positivo y significativo en la reputación de las agencias gubernamentales. El efecto mediador causado por la prevención del fraude y los ODS es que la prevención del fraude media en la relación entre CM y reputación y CM y ODS, pero no media entre CA y reputación y CA y ODS. Mientras que los ODS median entre CA y reputación pero no median entre CM y reputación.

Implicaciones de investigación, Prácticas y Sociales: en futuras investigaciones, con el fin de realizar una investigación más amplia con otros objetos. Se espera que la investigación se utilice para todas las empresas.

Originalidad/Valor: Esta investigación propone un estudio novedoso que analiza cómo la prevención del fraude y los ODS pueden mediar en CM y CA en la reputación.

Palabras clave: Monitoreo Continuo, Auditoría Continua, Prevención del Fraude, Metas de Desarrollo Sostenible, Reputación.

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INTRODUCTION

Currently, the concept of Sustainable Development Goals (SDGs) has become a widely recognized goal witnessed by 195 member countries (Comyn, 2018; Grover et al., 2021). For its full adoption and implementation, it must be understood by the masses and government leaders as important agents involving diverse communities (Lee & Kwak, 2012). At the national and global levels, achieving the SDGs is the main driving force in achieving long-term economic growth, creating conditions for environmental protection, and ensuring the health of life and social inclusion (Ramirez-Rubio et al., 2019; Sharma et al., 2021). For sustainable development to be fulfilled, it is necessary to align and link all of these core elements for the welfare of society (Sauvé et al., 2016). From an international perspective, this is a crucial moment to achieve global prosperity by building and implementing urgency and inclusive action plans (Rodriguez-Anton et al., 2019; Wenhai et al., 2019). As part of the new sustainable development roadmap, the 2030 Agenda contains 17 Sustainable Development Goals, which aim to create a prosperous environment for people and achieve economic prosperity (Agbedahin, 2019; Boto-Álvarez & García-Fernández, 2020).

Today, many international agencies and organizations publish recognized annual reports focused on country assessments of the various factors that reveal the potential for sustainability (de Villiers et al., 2014). In practice with the Indonesian government, efforts to achieve SDGs are not accessible (A. Akbar et al., 2020; Fatimah et al., 2020; Gunawan et al., 2020; Sasmito et al., 2023). Efforts to achieve the SDGs target are a national development priority, requiring the synergy of planning policies at the national and provincial and district/city levels (Indriyani & Fakrulloh, 2022; Rohdewohld, 2023). When Covid-19 hit, the achievement of SDGs decreased (Barbier & Burgess, 2020; Macht et al., 2020). As a result, the budget has been reduced for the implications of the SDGs (Opoku, 2019; Sisto et al., 2020). Over the past five years, infrastructure innovation has continued to be carried out to support accessibility, mobility, integration and connectivity between regions in Indonesia, especially Eastern Indonesia, Indonesia's smallest, frontier and outermost islands (Kurniawan & Simandjorang, 2022; Tosida et al., 2022). Connectivity also aims to support industrial sectors that benefit GDP and create massive jobs (Nauli, 2022; Sima et al., 2020).

One of the main factors hindering the achievement of the SDGs target, which is the focus of the Indonesian government at this time, is the problem of fraud that occurs in various government and private sectors, such as bribery, abuse of authority, embezzlement of state assets, extortion to trading influence which has implications for efforts to accelerate the

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achievement of the SDGs (Joseph et al., 2019; Vian, 2020). Moreover, the inclusion of developed countries in the 2030 Agenda makes it challenging to develop effective joint strategies due to different stakeholder expectations about organizational activities (Frey & Sabbatino, 2018; García-Sánchez et al., 2020; Stott & Murphy, 2020). As revealed in a previous survey on integrating SDGs in corporate non-financial reports, companies pay different levels of attention and place other priorities on different goals (Cosma et al., 2020; Lashitew, 2021; Pizzi et al., 2020). Even for cases of handling Covid-19 claims, some findings indicate fraud and need to be mitigated (Brooks et al., 2021; Kemp et al., 2021). It can be seen from various corruption cases that have occurred in different forms, which have caused considerable losses to state finances (Sofyani et al., 2022). Furthermore, fraud cases such as corruption can also hinder achieving the global action plan that Indonesia has agreed upon to reduce poverty and inequality and protect the environment (Safitri et al., 2021).

Previous studies investigated various factors that focused on supervision, most of them focused on the impact of fraud on the SDGs. Structural analysis shows that pressure, rationalization and opportunity are essential in explaining why employees engage in fraudulent activities at work (Levin et al., 2022). *Fraud* has been defined as harming the SDGs because it has a negative impact on economic growth (da Silva Lima et al., 2022; Parmentola et al., 2022). Recent studies show that fraud has increased company losses related to investment, company performance, innovation, and development (Saraswati & Agustina, 2022; Srebro et al., 2021). State governance assessed in terms of corruption control, the rule of law, regulatory quality, continuous monitoring, continuous auditing, and government efficiency is positively related to the recovery of losses caused by fraud (Babalola, 2020; de Freitas et al., 2020; Zhang, 2018). At the same time, political stability and principles of democracy have an insignificant effect on this (Curti & Mihov, 2018; Dijkstra, 2018). A government's ability to design and implement sound policies can considerably influence fraud losses (De' et al., 2020). However, a country's political stability plays a less significant role in reducing fraud-related losses (Othman et al., 2020; Saha & Sen, 2021).

This study aims to examine the effect of Continuous Monitoring (CM) and Continuous Auditing (CA) on fraud and their implications for accelerating the achievement of Sustainable Development Goals (SDGs) in Indonesia. This study offers implications regarding fraud prevention and the role of policymakers towards the goal of promoting SDGs. The author highlights how CM and CA practices need to involve key stakeholders in achieving these SDGs. This study assesses and prioritizes specific cohorts of CA and CM practices in Indonesia related

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to accelerating the SDGs' achievement, which can benefit society, especially in reducing fraud rates in vital sectors. The research gap in this study is seen in the inconsistency between previous studies, most of which stated that there was a significant effect between exogenous and endogenous variables, and some said that it needed to be more significant. First, on the influence of Continuous Auditing on Fraud, research which says there is a significant influence includes Malle et al. (2022); Maulidiastuti & Yusuf (2018); Akbar (2021). Meanwhile, researchers who say there is no significant effect include Gonzalez & Hoffman (2018). Second, the effect of Continuous Monitoring on Fraud. Researchers who say there is a significant influence include Utomo & Wirawan (2019); Santoso (2019); Sagara & Akbar (2021). Meanwhile, studies that say there is no significant effect include Nurchoirunanisa et al. (2020). Third, the effect of Continuous Monitoring on accelerating the achievement of Sustainable Development Goals (SDGs) research says it has a significant effect on others (Sudarmawanti et al., 2022), and researchers who say it has no significant effect, including Mendes de Oliveira et al. (2022).

THEORETICAL FRAMEWORK

The Relationship Between Continuous Monitoring, Fraud Prevention, and SDGs

Gonzalez & Hoffman (2018) believe that continuous auditing increases the scope and frequency of analysis of company activity and has been touted as a robust fraud prevention and detection technique. The findings suggest that early and frequent notification of audit results is not always beneficial in preventing fraud, and benefits depend on whether the fraud detection capabilities of monitoring systems are strong or weak (Zager et al., 2016). No evidence was found predicting the benefit of persistent notifications reducing the incidence of fraud when the system was robust but found an increased propensity of participants to commit fraud when the system was weak (Eck & Clarke, 2019; Kanu et al., 2022).

Continuous Monitoring (CM) of the financial system is essential for accelerating the achievement of Sustainable Development Goals (SDGs) (Bennett et al., 2018; Huan et al., 2021). Likewise, goal-oriented sustainable development can be maximized when Monitoring is carried out continuously (Kastrinos & Weber, 2020). The better the Continuous Monitoring, the better SDGs (D'Adamo et al., 2022). Conversely, the lower the quality of Continuous Monitoring, the lower SDGs (Chen et al., 2022). The aspect that needs to be improved is Continuous Monitoring. Thus, the hypothesis that we offer in this study is as follows:

H1a: Continuous monitoring relate on fraud prevention

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H1b: Continuous monitoring relate on SDGs

The Relationship Between Continuous Auditing, Fraud Prevention, and SDGs

Continuous Auditing (CA) is a method used to perform routine tests of controls and risks (Kahyaoğlu et al., 2020). According to Cetinoglu (2021); (Oyekan et al., 2023), CA requires an understanding of this advanced technology by experts who carry out operational activities in the company. Human resources and structural resources are an inherent component of how CA activities can run and have been regulated by regulators so that the organization prepares the right human resources to fulfil these responsibilities (Wilton, 2019); (Nguyen, 2023). CA is now seen as a way to help prevent future corporate failures and financial reporting errors (Vasarhelyi et al., 2018). The company will have a valid financial database (Gee & Button, 2019). Valid company financial data will produce accurate internal management decisions and external financial report figures close to present value (Fridson & Alvarez, 2022). Based on the description above, the research hypothesis is formulated as follows:

H2a: Continuous auditing relate on fraud prevention

H2b: Continuous auditing relate on SDGs

The Relationship Between Fraud Prevention, SDGs, and Reputation

The better the fraud prevention, the faster the efforts to achieve the SDGs (Mukhi & Quental, 2019). In other words, the lower the fraud, the faster the efforts to achieve the SDGs. Conversely, the higher the fraud, the slower the efforts to achieve the SDGs (Tu Oanh et al., 2023). Thus, to accelerate its achievement, steps can be taken to reduce fraud or increase efforts to prevent fraud (Carlton & Larimore, 2021). Fraud as a deception should always be avoided by taking various precautions (Gupta & Kumar, 2020). The better the prevention of fraud, the better the reputation of an organization (Archambeault & Webber, 2018). Conversely, the higher the level of fraud that occurs in the absence of prevention, the lower the reputation of an organization (Davis, 2019). An organization's reputation can be destroyed when the fraud committed is uncovered (Johnson et al., 2014; Morales et al., 2014). The public does not trust it when fraud occurs in preparing financial reports because it misleads all parties (Svabova et al., 2020).

Efforts to achieve the SDGs must continue to be carried out in various ways, including preparing good reports and well-structured and well-scheduled audits to improve the organization's reputation (Anderson et al., 2022). Organizational reputation is the ultimate goal

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of an organization in order to increase its sustainability of the organization (Božić et al., 2021; Martínez & Rodríguez del Bosque, 2014). The better the achievement of the SDGs, the better the organization's reputation (Sinkovics et al., 2021). Conversely, the lower the effort to achieve the SDGs, the lower the organization's reputation (Berrone et al., 2023). To improve an organization's reputation, one way that can be done is to improve the SDGs (Elalfy et al., 2021; Fonseca & Carvalho, 2019; Rosati & Faria, 2019). Therefore, the hypothesis that we offer in this study is as follows:

> H3a: Fraud prevention relate on SDGs
>
> H3b: Fraud prevention relate on reputation
>
> H3c: SDGs relate on reputation

Fraud Prevention and SDGs as the mediation Effect

CM is an ongoing effort to reduce various reporting errors, including financial reporting. The better the CM effort, the smaller the occurrence of fraud. The weaker the CM, the greater the occurrence of fraud. Therefore, to reduce fraud, the steps that need to be taken are to improve the quality of CM. The literature explains the significant influence of CA on reputation through Fraud Prevention. The better the CA, the better the reputation, directly and through fraud prevention. In other words, to improve reputation, the steps that can be taken are to improve CA. It is known that CM aims to improve the results of activities carried out by the organization. Continuous Monitoring will improve fraud prevention efforts. Furthermore, low Fraud will increase the achievement of the SDGs. In other words, when CM increases, fraud will decrease, and the SDGs will increase. In other words, to improve the SDGs, CM needs improvement, while Fraud must be reduced.

Several studies have provided empirical support for a positive two-way relationship between CM and CA on fraudulent practices in developing countries (Cipriano et al., 2019; Hazar, 2021; Sakawa & Watanabel, 2022; Sun et al., 2020; Wang, 2018). Furthermore, others support fraud prevention efforts to achieve their countries' SDGs goals (Joseph et al., 2019, 2021; Sudarmawanti et al., 2022). Based on the description above, the research hypothesis is formulated as follows:

> H4a: Fraud prevention mediates on CM and reputation
>
> H4b: Fraud prevention mediates on CA and reputation
>
> H4c: Fraud prevention mediates on CM and SDGs
>
> H4d: Fraud prevention mediates on CA and SDGs

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H4e: SDGs mediates on CM and reputation

H4f: SDGs mediates on CA and reputation

RESEARCH METHODS

Population and Sampling Procedure

The authors obtained most of the information they used from employees of the Banten Provincial Inspektorat who had the most recent knowledge of auditing (Suwarno et al., 2020). Moreover, their job is essential as they are responsible for disseminating knowledge and implementing rules within their team. The data collection period, including face-to-face meetings and electronic correspondence, was extended from January 2023 to March 2023. The researchers distributed 150 questionnaires and received 129 complete responses; however, for the study's final analysis, only 120 responses were considered valid. Demographic data is presented in full in Table 2, which can be found here (Suseno & Basrowi, 2023).

In order to study the relationship between the factors discussed before, specifically Ambidexterity and Revenue Performance, the structural equation modeling (SEM) method is applied. Microsoft Excel 2019 was utilized by the researchers to carry out their descriptive analysis, while SmartPLS version 3.0 (Suwarno et al., 2020). The application of SEM has the potential to remove the bias effect. It is possible to eliminate this bias, which was brought on by measurement errors and the formation of a hidden building hierarchy (Basrowi & Utami, 2020). In order to put structural equation modeling into practice, multivariate assumptions must be satisfied (Basrowi & Maunnah, 2019). These assumptions include having an adequate sample size and evaluating multicollinearity (Chin, 2010). In order to analyze the multicollinearity component, the variance inflation factor (VIF) is applied. This test requires a number that is less than 4 (Soenyono & Basrowi, 2020). Hence the result does not show that there is multicollinearity in the data. The empirical findings show that all of the multivariate statistical assumptions for the SEM model are met by the data, which demonstrates that the model is accurate (Marwanto et al., 2020).

Measurements

The measuring model contained 49 indicators, divided into ten indicators for CM adopted by Dalle et al. (2020) and Soedarsono et al. (2019). Eight indicators for CA adopted by Soedarsono et al. (2019), eight indicators for fraud preventing adopted by Vousinas (2019), 14 indicators for SDGs adopted by Grover et al. (2021); Gulseven (2020), and 9 indicators for

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reputation adopted from Miles & Covin (2000). Information based on a Likert scale with five points was collected (1 means strongly disagree, and 5 means strongly agree) (Suseno et al., 2018).

Table 1. Measurement

Variable	Item	Latent construct	Source
Continuous monitoring	CM1	The system used by the first line of defense	Dalle et al. (2020); Soedarsono et al. (2019)
	CM2	Second line of defense	
	CM3	Replacement of manual preventive control with automatic detective control	
	CM4	Improvement of internal control	
	CM5	Performance	
	CM6	Continuous or rotating	
	CM7	Continuously report when it happened	
	CM8	Comparison of targets and realization of monitoring results	
	CM9	Greater transparency	
	CM10	Reduced complexity	
Continuous auditing	CA1	Frequency of audit activities	Soedarsono et al. (2019)
	CA2	Reporting	
	CA3	Audit Procedures	
	CA4	Automatic collection of audit evidence	
	CA5	Sample extension	
	CA6	Technology function	
	CA7	There is a check system	
	CA8	There is a balance system	
Fraud prevention	Fr1	Financial target pressure	Vousinas (2019)
	Fr2	Pressure on Financial Stability	
	Fr3	External Pressure	
	Fr4	Weak Oversight	
	Fr5	Collusion	
	Fr6	Receivable Change Ratio	
	Fr7	Change of Auditor	
	Fr8	Change of Directors	
SDGs	SDGs1	Partnership for goals	Grover et al. (2021); Gulseven (2020)
	SDGs2	Quality of education	
	SDGs3	Clean water	
	SDGs4	Sanitation	
	SDGs5	Food	
	SDGs6	No hunger	
	SDGs7	Without poverty	
	SDGs8	Marine ecosystems	
	SDGs9	Terrestrial ecosystems	
	SDGs10	Air ecosystem	
	SDGs11	Law enforcement	
	SDGs12	Peace	
	SDGs13	Justice	
	SDGs14	Strong institutions	
Reputation	Re1	Correct publication	Miles & Covin (2000)
	Re2	Communication with valid data	
	Re3	Accountable data	
	Re4	correct information	

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Re5	Reality
Re6	Stability
Re7	Attitude
Re8	Feedback
Re9	Good behavior

Source: Vousinas (2019); Grover et al. (2021); Gulseven (2020); Miles & Covin (2000)

RESULTS AND DISCUSSION

In this section, we will proceed with the SEM-PLS data processing and offer the initial description of the research outcomes based on the responses. The next step is to conduct experiments to test the measurement and structural models and the research hypotheses. In order to collect information from a population of 135 people, questionnaires were sent out to 120 respondents who were chosen using the proportional stratification sampling according to rank used for the review to ensure that all employees have an equal opportunity to be included in the sample (Mustofa et al., 2023).

Description Data

At the beginning of the disseminated questionnaire were a series of areas designed to collect data regarding the characteristics of the individuals who filled it out. The questionnaire comprises four unique components, including the respondent's gender, age, educational attainment, and the length of working. In addition, this report gives a breakdown of the respondents based on gender, age, level of education, and length of working.

Table 2. Descriptive statistics

Measurement	Latent construct/value	f	(%)
Gender	Male	69	57.50%
	Female	51	42.50%
Age	< 30	16	13.33%
	30 - 40	39	32.50%
	41 – 50	44	36.67%
	> 50	21	17.50%
Education	High school	15	12.50%
	D3	28	23.33%
	S1	54	45.50%
	S2	22	18.33%
	S3	1	0.83%
Length of working	< 5	17	14.17%
	5 - 10	27	22.50%
	11 – 20	48	40.00%
	> 20	28	23.33%

Sources: Analysis of primer data

Based on the distribution of the respondents and the characteristics of the respondents by gender, it can be seen that the number of male respondents was 69, which is equivalent to

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57.50 percent, and that this number was higher than the number of female respondents, which was 42, which is equivalent to 42.50 percent. Following respondents aged between 41-50 years old, with a total of 44 respondents (36.67%), and respondents aged between 30-40 years old, with a total of 39 people (32.50%). Finally, respondents were aged >50 years old, with a total of 21 respondents (17.50%), and the minority of respondents were under the age of 30, with a total of 16 respondents (13.33%). In addition, the majority of respondents with their most recent level of education were S1, with 54 respondents or 45.50%, followed by D3 graduates with 28 respondents or 23.33%, followed by S2 graduates, with 22 respondents or 18.33%. Then, high school graduates 15 respondents (12.50%) and only 1 respondent, or 0.83%, whose most recent level of education was a Doctoral graduate. Furthermore, respondents based on length of service, the highest were respondents who worked 11- 20 years are 48 (40.00%), then >20 years, with a total of 28 respondents (23.33%), compiled then respondents with a working period of 5-10 years amounted to 27 respondents (22.50%), and finally the respondent with a working period of less than 5 years amounted to 17 (14.17%).

Outer Model Analysis

We were able to determine the validity of the indicator by utilizing the convergent method, and this was ultimately communicated as the value of the external loading factor. It specifies that the value range of 0.50 to 0.70 for the loading factor is still sufficient for exploratory investigations, which are the early phases of establishing a measurement scale. Exploratory investigations are the first steps in the construction of a measurement scale. Within the context of this specific inquiry, the outer loading value of each indicator was greater than 0.70, which meant that it was able to meet the criteria for convergent validity (see Table 3).

The second stage consisted of comparing the extracted square root coefficient of variance (AVE) from each latent factor to the correlation coefficient between the other factors in the model to determine whether a variable possessed discriminant validity. The purpose of this was to test whether or not the variable could differentiate between the different groups. The value of the AVE indicates that it has significantly higher than 0.5. According to Table 3, all of the constructs analyzed in this study had a discriminant validity higher than 0.50 (Fornell & Larcker, 1981). In the very final phase of the process, composite reliability is used to determine the value of the variable indicators. When both the composite reliability and Cronbach's alpha scored much higher than 0.70, it was determined that the results could be trusted (Chin, 2010).

Table 3. Explanatory Data Result

Construct	Items	Outer loading	Cronbach's Alpha	rho_A	CR	AVE
Continuous Monitoring	CM1	0.817	0.944	0.951	0.952	0.665
	CM2	0.804				
	CM3	0.871				
	CM4	0.883				
	CM5	0.757				
	CM6	0.818				
	CM7	0.808				
	CM8	0.776				
	CM9	0.793				
	CM10	0.818				
Continuous Auditing	CA1	0.971	0.992	0.992	0.993	0.946
	CA2	0.971				
	CA3	0.971				
	CA4	0.971				
	CA5	0.971				
	CA6	0.971				
	CA7	0.982				
	CA8	0.973				
Fraud prevention	Fr1	0.822	0.917	0.918	0.932	0.633
	Fr2	0.821				
	Fr3	0.858				
	Fr4	0.754				
	Fr5	0.746				
	Fr6	0.858				
	Fr7	0.751				
	Fr8	0.743				
SDGs	SDGs1	0.934	0.974	0.980	0.976	0.747
	SDGs2	0.840				
	SDGs3	0.715				
	SDGs4	0.811				
	SDGs5	0.730				
	SDGs6	0.902				
	SDGs7	0.866				
	SDGs8	0.890				
	SDGs9	0.871				
	SDGs10	0.939				
	SDGs11	0.877				
	SDGs12	0.889				
	SDGs13	0.929				
	SDGs14	0.870				
Reputation	Re1	0.762	0.932	0.937	0.943	0.649
	Re2	0.773				
	Re3	0.772				
	Re4	0.892				
	Re5	0.888				
	Re6	0.738				
	Re7	0.793				
	Re8	0.875				
	Re9	0.735				

Source: Analysis of primer data

When the composite dependability was computed, the findings provided a range bigger than 0.70 and varied from 0.715 to 0.982. In other words, the range was higher than 0.70. It was evident that the indicators of the variable were trustworthy. All of Cronbach's alpha ratings

were higher than 0.70, indicating that the indicators were reliable and should be considered free of mistakes. The scores ranged from 0.917 to 0.992 (Chin, 2010).

Figure 1. Path Analysis Result
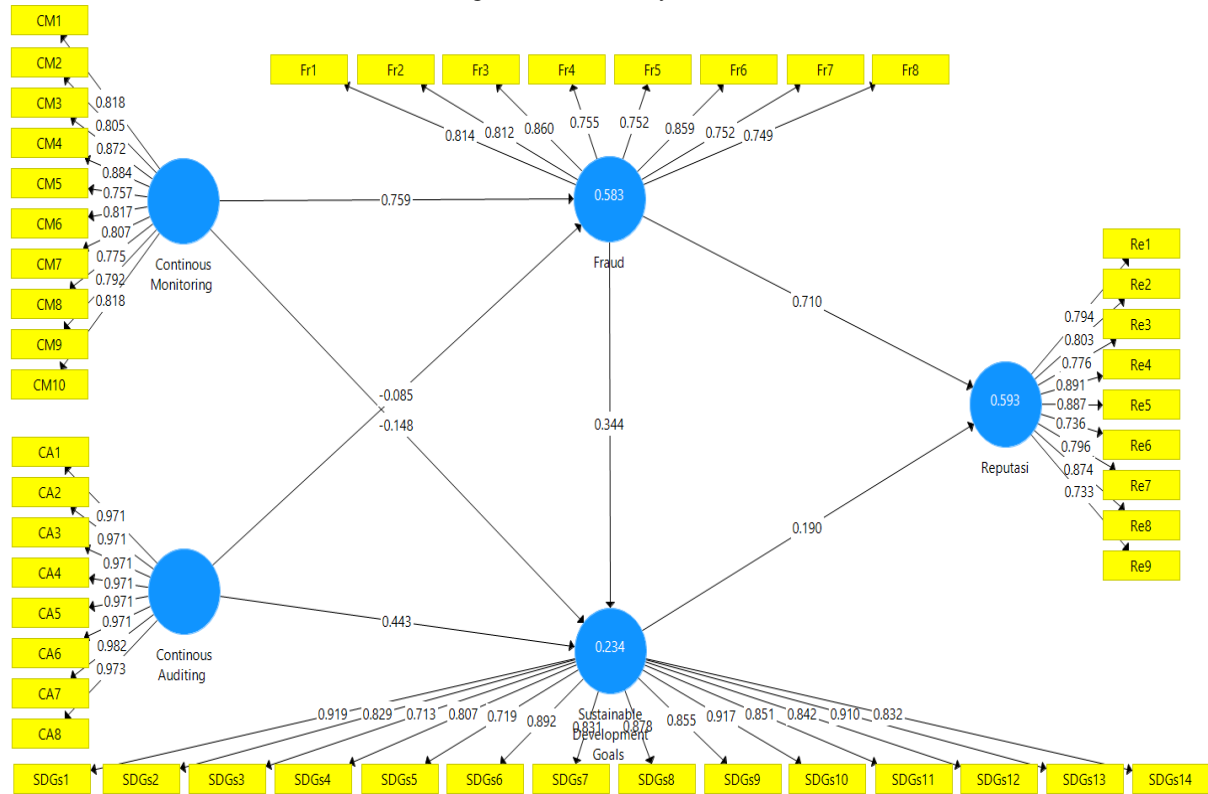
Source: Analysis of primer data

The results of processing the data with SmartPLS are depicted in Figure 1, showing that all of the construct manifestations examined in this inquiry have loading values of more than 0.70. It illustrates that the manifest variable with a loading value of more than 0.70 satisfies convergent validity due to its high level of validity.

Inner Model Analysis

On the sample, each relationship is examined using a simulation based on the bootstrap approach. This test tries to reduce the incidence of anomalous research data. Test outcomes using the bootstrap approach (see Figure 2).

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Figure 2. Bootstrapping Inner Model
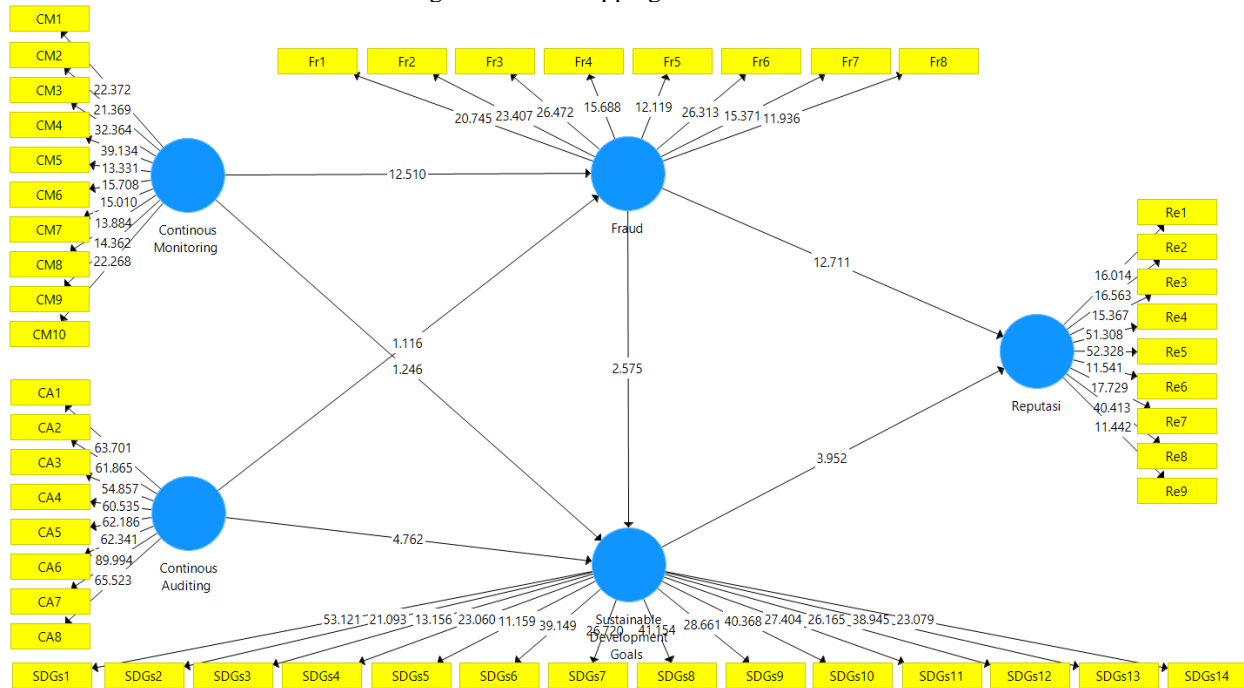
Source: Analysis of primer data

Evaluation of the path coefficient is used to show how strong the effect or influence of the independent variable is on the dependent variable. Figure 2 shows that the most considerable path coefficient value is indicated by the effect of Fraud Prevention on the reputation of 12.771, followed by the effect of Continuous Monitoring on Fraud Prevention of 12.510. Furthermore, Continuous Auditing on Sustainable Development Goals of 4.762, followed by the effect of Sustainable Development Goals on Reputation of 3.962. Finally, the effect of Fraud Prevention on Sustainable Development Goals is 2.575.

Examining the P-Values allows one to determine the significance level attached to accepting a hypothesis. The study hypothesis may be validated if the P-Values are less than 0.05. In SmartPLS, a bootstrapping procedure is performed on a model that is valid and trustworthy, and that satisfies the feasibility requirements in order to get the P-value of the model. It can see the results of bootstrapping are in the table that follows (Table 4).

Table 4. Path Coefficient Result

Hypothesis	Construct *)	Original Sample	Standard Deviation	T Statistics	P Values	Remark
H1a	CM -> Fr	0.759	0.061	12.510	0.000	Accepted
H1b	CM -> SDGs	-0.148	0.119	1.246	0.213	Rejected
H2a	CA -> Fr	-0.085	0.076	1.116	0.265	Rejected
H2b	CA -> SDGs	0.443	0.093	4.762	0.000	Accepted
H3a	Fr -> SDGs	0.344	0.134	2.575	0.010	Accepted
H3b	Fr -> Re	0.710	0.056	12.711	0.000	Accepted
H3c	SDGs -> Re	0.190	0.048	3.952	0.000	Accepted

*): CM=Continuous Monitoring; CA= Continuous Auditing; Fr=Fraud Prevention; SDGs= Sustainable Development Goals; Re=Reputation

Source: Analysis of primer data

Based on the path coefficient derived between CM and Fraud Prevention of 0.759 with a P-Value of 0.000 < 0.05, it can be stated that CM significantly influences Fraud Prevention. A parameter coefficient with a positive value signifies that the greater the CM, the greater Fraud Prevention; hence H1a is accepted. Given that the correlation between CM and SDGs is -0.148 with a P-Value of 0.213 > 0.05, it can be concluded that there is no significant relationship between the two. Negative values for the parameter coefficients indicate that the lower the CM, the lower the achievement of the SDGs; therefore, H1b is not supported. Moreover, given that the correlation between CA and Fraud Prevention is -0.085 with a P-Value of 0.265 > 0.05 it can be said that there is no significant relationship between the two variables. If the parameter coefficient is negative, then the hypothesis H2a that CA increases Fraud Prevention is rejected. In conclusion, for CA on SDGs of 0.443 and P-Value of 0.000 < 0.05, it was determined that there was a significant relationship between CA and SDGs. If the parameter coefficient has a positive value, indicating that the greater the CA, the greater the SDGs, hypothesis H2b is accepted. Then, for Fraud Prevention on SDGs of 0.344 and P-Value of 0.010 < 0.05, it was determined that there was a significant relationship between Fraud Prevention and SDGs. If the parameter coefficient has a positive value, indicating that the greater the Fraud Prevention, the greater the SDGs, hypothesis H3a is accepted. In addition, for Fraud Prevention on Reputation of 0.710 and P-Value of 0.000 < 0.05, it was determined that there was a significant relationship between Fraud Prevention and Reputation. If the parameter coefficient has a positive value, indicating that the greater the Fraud Prevention, the greater the Reputation, hypothesis H3b is accepted. Finally, Then, for SDGS on Reputation of 0.190 and P-Value of 0.000 < 0.05, it was determined that there was a significant relationship between SDGs and Reputation. If the parameter coefficient has a positive value, indicating that the greater the SDGs, the greater the Reputation, hypothesis H3c is accepted

In addition, to determine if the Fraud Prevention and SDGs can mediate the link between CM and CA on Reputation, the following route coefficients are examined (Table 5).

Table 5. Mediation test

Hypothesis	Construct *)	Original Sample	Std Dev.	T Stat.	P Values	Remark
H4a	CM -> Fr -> Re	0.539	0.072	7.467	0.000	Accepted
H4b	CA -> Fr -> Re	-0.060	0.054	1.123	0.262	Rejected
H4c	CM -> Fr-> SDGs	0.261	0.108	2.413	0.016	Accepted
H4d	CA -> Fr-> SDGs	-0.029	0.031	0.926	0.355	Rejected

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H4e	CM -> SDGs -> Re	-0.028	0.023	1.246	0.213	Rejected
H4f	CA -> SDGs -> Re	0.084	0.028	2.979	0.003	Accepted

*): CM=Continuous Monitoring; CA= Continuous Auditing; Fr=Fraud Prevention; SDGs= Sustainable Development Goals; Re=Reputation

Source: Analysis of primer data

According to the mediation test, Fraud Prevention have a favorable effect on CM and Reputation of Government Organization, with a significance level of 5% and P values 7.467 >1.96. Consequently, it is possible to argue that Fraud Prevention can mediate the association between CM and Reputation; therefore, Hypothesis H4a is accepted. With P values of 1.123 < 1.96 and a significance level of 5%, neither Fraud Prevention benefits on CA and Reputation. Consequently, it may be argued that Fraud Prevention doesn't mediates the relationship between CA and Reputation; therefore, Hypothesis H4b is rejected. With a 5% level of significance, Fraud Prevention on the relationship of CM and SDGs, where P values are 2.413 > 1.96. So, hypothesis H4c is accepted. With P values of 0.926 < 1.96 and a significance level of 5%, either Fraud Prevention not benefits CA and SDGs. Consequently, it may be argued that Fraud Prevention not mediates the relationship between CA and SDGs; therefore, Hypothesis H4d is rejected. In addition, H4e also rejected, because the P Value of 1.246 < 1,96, from this statement it can be concluded that the SDGs are unable to mediate the relationship between CM and the reputation of government organizations. Finally, The SDGs are able to mediate the relationship between CA and the reputation of government organizations, this is evidenced by P Values > 1.96, so it can be concluded that H4f is accepted.

The Relationship Between Continuous Monitoring, Fraud Prevention, and SDGs

Testing the first hypothesis (H1a) is whether Continuous Monitoring positively affects Fraud Prevention. The results of this study prove that Continuous Monitoring has a positive effect on Fraud Prevention. It proves that the higher the Continuous Monitoring in an organization, the higher the Fraud Prevention. Continuous Monitoring has been hailed as a robust fraud detection and prevention approach because it broadens the reach and frequency of institutional or agency operational studies. Although early communication of audit results with ongoing Monitoring is not always effective in preventing fraud, and the benefits depend on how well the monitoring system can detect fraud, it does at least stop more severe fraud. The Banten Provincial Inspectorate antifraud program environment is marked by policy modifications carried out through a continuous monitoring program. One is identifying and observing fraud incidents as a proactive step in prevention and detection related to the organization's internal control. The continuous monitoring program emphasizes the effectiveness of implementing the

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rules and regulations that form the basis for fighting fraud (criteria). It is because the audit supervision program is reactive and prioritizes efforts to control violators. The main weakness of the reactive antifraud program is that it only handles fraud after it has occurred or abuse of authority in government institutions after it has occurred (after the fact). So, it is hoped that an ongoing monitoring program that focuses on prevention will be able to prevent and even stop more widespread fraud. The findings of this study are in line with previous research conducted by Utomo & Wirawan (2019), Santoso (2019) and Sagara & Akbar (2021), which state that Continuous Monitoring has a positive and significant effect on Fraud Prevention. However, this is not in line with the results of Herawan & Devi's research (2019) that there is no effect of Continuous Monitoring on Fraud Prevention.

Testing the second hypothesis (H1b) is whether Continuous Monitoring positively affects Sustainable Development Goals. The results of this study do not prove that Continuous Monitoring has a positive effect on Sustainable Development Goals, but instead produce the opposite data, namely, Continuous Monitoring has a negative effect on Sustainable Development Goals even though it is not significant. It means that the lower the Continuous Monitoring, the lower the Sustainable Development Goals. Communities monitor sustainable development to identify issues and potential abuse of government power. It is essential for the success of the SDGs program in Banten. It does not only involve the government as activity executors but also the community as activity executors and all decision-making components in every development program implemented by the government. Regardless of the format, supervision seeks to increase everyone directly or indirectly involved in capacity building by including them in decision-making and other activities. As a result, without community involvement, continuous supervision by the Banten Provincial Inspectorate may not be sufficient to ensure the success of the SDGs program. This study's findings align with previous research by de Oliveira, Imoniana, Slomski, Reginato, & Slomski (2022), which stated that Continuous Auditing has no significant effect on Sustainable Development Goals. However, it is different from the research results of Sudarmawanti, Mar'ati, & Riyanti (2022) that there is a significant influence between Continuous Auditing on Sustainable Development Goals.

The Relationship Between Continuous Auditing, Fraud Prevention, and SDGs

Testing the third hypothesis (H2a) is whether Continuous Auditing positively affects Fraud Prevention. The results of this study do not prove that Continuous Auditing has a positive effect on Fraud Prevention but instead produce the opposite data, namely, Continuous Auditing

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has a negative effect on Fraud Prevention, although not significant. It means that the lower the Continuous Auditing, the lower the Fraud Prevention. *Continuous Auditing* is a technique used to perform routine evaluations of controls and hazards. Continuous Auditing mandates that professionals who perform operational tasks for organizations are knowledgeable about this cutting-edge technology. Continuous Auditing's ability to operate depends on human and structural resources, which regulators have regulated to ensure that the Banten Provincial Inspectorate has the appropriate personnel to carry out these tasks. However, small elements must be improved in the performance of the Banten Provincial Inspectorate auditors because the study results show that Continuous Auditing does not affect Fraud Prevention. The findings of this study are in line with previous research conducted by Glory, Lazaro, & Alexis (2022), Maulidiastuti, & Yusuf (2018) and Akbar F. (2021), which states that Continuous Monitoring has a positive and significant effect on Fraud Prevention. However, this is not in line with the research results of Gonzalez & Hoffman (2018) that there is no effect of Continuous Monitoring on Fraud Prevention.

Testing the fourth hypothesis (H2b) is whether Continuous Auditing positively affects Sustainable Development Goals. The results of this study prove that Continuous Auditing has a positive effect on Sustainable Development Goals. The higher the Continuous Auditing owned by the auditor, the higher the Sustainable Development Goals. Internal oversight by APIP is needed to support the commitment of the Indonesian government, especially the Banten provincial government, to the 2030 SDGs for Environmental, Social and Governance (ESG). For the ESG program to be implemented effectively and efficiently and have a significant impact, APIP must ensure that fraud can be detected more quickly and handled appropriately. Because APIP ensures continuous audits are carried out, potential inconsistencies can be prevented so that the SDGs can be achieved as effectively as possible.

The Relationship Between Fraud Prevention, SDGs, and Reputation

Testing the fifth hypothesis (H3a) is whether Fraud Prevention positively affects Sustainable Development Goals. The results of this study prove that Fraud Prevention has a positive effect on Sustainable Development Goals. It can be interpreted that the higher the Fraud Prevention owned by the auditor, the higher the Sustainable Development Goals. SDGs are challenging to achieve if seeds of abuse of authority are still found, which results in fraud or even acts of corruption. Some effects are depletion of energy resources, inability to achieve sustainable development, increasing poverty rate, abnormal economy, substandard public

services, stagnant economic growth, decreased foreign investment, high administrative costs, and abnormal management and political corruption. To prevent misconduct among public officials and promote good governance and government conduct, ethics and integrity must be displayed in government operations, and reports must be made publicly available to share awareness about government policies. It is recognized that fraud prevention contributes to sustainable development, which can encourage the achievement of SDGs.

Testing the sixth hypothesis (H3b) is whether Fraud Prevention positively affects Reputation. The results of this study prove that Fraud Prevention has a positive effect on Reputation. It proves that the higher the Fraud Prevention, the higher the Reputation. By implementing several preventive measures, fraud as fraud or abuse of authority must always be prevented. Organizational Reputation will improve with more excellent fraud prevention. On the other hand, the organization's Reputation suffers from more and more fraud without any prevention. When fraud is discovered, the organization's Reputation may be damaged. When fraud is committed while preparing financial reports, it undermines public trust by deceiving all parties and eroding public trust in government governance.

Testing the seventh hypothesis (H3c) is whether the Sustainable Development Goals positively affect reputation. The results of this study prove that the SDGs have a positive effect on reputation. It proves that the higher the Sustainable Development Goals, the higher the reputation. To boost the organization's image, efforts to achieve the SDGs must continue to be carried out in various ways, including by preparing effective reports and well-organized audits. The ultimate goal of an organization is to build its reputation to increase its sustainability.

An organization's reputation increases proportionately to how well the SDGs are achieved. On the contrary, the image of the organization reduces the efforts made to achieve SDGs. Improving the Sustainable Development Goals is one of the strategies to improve organizational reputation.

Fraud Prevention and SDGs as the Mediation Effect

Testing the eighth hypothesis (H4a) is whether Continuous Monitoring affects Reputation through the mediation of Fraud Prevention. The results of this study indicate that Fraud Prevention has a mediating effect between Continuous Monitoring and Reputation. It shows that Continuous Monitoring can affect Reputation directly or indirectly through the mediation of Fraud Prevention. Testing the ninth hypothesis (H4b) is whether Continuous Auditing affects Reputation through the mediation of Fraud Prevention. The results of this study

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indicate that Fraud Prevention does not mediate between Continuous Auditing and Reputation. Testing the tenth hypothesis (H4c) is whether Continuous Monitoring affects the SDGs through the mediation of Fraud Prevention. The results of this study indicate that Fraud Prevention has a mediating effect between CA and SDGs. It shows that CA can affect the SDGs directly or indirectly through the mediation of Fraud Prevention.

Testing the eleventh hypothesis (H4d) is whether CA influences the SDGs by mediating Fraud Prevention. The results of this study indicate that Fraud Prevention does not mediate between CA and SDGs. It shows that CA can only affect Reputation directly but does not directly affect it through the mediation of Fraud Prevention. Testing the twelfth hypothesis (H4e) is whether CM affects Reputation through the mediation of SDGs. The results of this study indicate that the SDGs do not mediate between CM and Reputation. It shows that CM can only affect Reputation directly but not directly if SDGs mediate it. Testing the thirteenth hypothesis (H4f) is whether CA affects Reputation through the mediation of SDGs. The results of this study indicate that the SDGs have a mediating effect between CA and Reputation. It shows that CA can affect Reputation directly or indirectly through the mediation of SDGs.

CONCLUSION

Based on the results and discussion in the previous chapter, it can be concluded as follows: 1. There is a positive and significant effect of Continuous Monitoring on fraud prevention in the government sector in Indonesia; 2. There is no effect of Continuous Monitoring on the achievement of the SDGs in the government sector in Indonesia; 3. There is no effect of Continuous Auditing on fraud prevention in the government sector in Indonesia; 4. There is an influence of Continuous Auditing on the achievement of SDGs in the government sector in Indonesia; 5. There is an effect of preventing fraud on the SDGs; 6. There is an effect of fraud prevention on reputation in the government sector in Indonesia; 7. There is an influence on the achievement of the SDGs on the reputation of the government sector in Indonesia; 8. There is an indirect effect of Continuous Monitoring on the mediated reputation of fraud prevention in the government sector in Indonesia; 9. There is no indirect effect of Continuous Auditing on reputation mediated by fraud prevention in the government sector in Indonesia; 10. There is an indirect effect of Continuous Monitoring on SDGS mediated by fraud prevention in the government sector in Indonesia; 11. There is no indirect effect of Continuous Auditing on SDGs mediated by fraud prevention in the government sector in Indonesia; 12. There is no indirect effect of Continuous Monitoring on SDGs-mediated reputation in the government

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sector in Indonesia; 13. There is an indirect effect of Continuous Auditing on SDGs-mediated reputation in the government sector in Indonesia.

Based on the research results, the CM and Fraud Prevention construct is essential in improving the organizational reputation of the Provincial Government of Banten. The findings from this study indicate that, in general, the ones that have the most significant influence in generating reputation are CM and Fraud Prevention. It can be seen from the path coefficient value resulting from this study between CM on Fraud Prevention having a coefficient value of 12.510 and Fraud Prevention on Reputation having a coefficient value of 12.711. Thus, CM and Fraud Prevention are more effective in increasing the organization's reputation in the Banten Provincial Government. Recommendations for organizations as policy implications from the findings of this study can be seen in the following description:

First, CM is a technique to monitor and supervise ongoing activities on a topic more efficiently and precisely. It is appropriate for the Inspectorate of Banten Province to maintain the quality of CM to achieve the organization's reputation as the embodiment of good and clean governance following agency theory, which emphasizes governance to minimize failures, handle risks, and avoid conflicts of interest, and maximize results effectively.

Second, the problem of fraud that occurs in various government and private sectors, such as bribery, abuse of authority, embezzlement of state assets, and extortion to the influence of trade, which has implications for efforts to accelerate the achievement of SDGs, is one of the leading causes.

SUGGESTION

Based on the research results and conclusions that have been presented, researchers can provide advice to agencies, auditors, and further research as well as interested parties as follows:

For agencies, this research has proven theories that support and are believed to be scientifically correct about increasing organizational reputation. Therefore these findings are expected to be one of the foundations for making policies in Banten Province to encourage the creation of organizational reputation, especially in the Provincial Inspectorate Banten for the implementation of fraud avoidance and the implementation of SDGs which can have implications for improving the reputation of the organization both at the regional and national levels.

For auditors, the Continuous Monitoring approach must be improved because it is proven to

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help improve fraud prevention and achieve SDGs, which has implications for increasing organizational reputation.

For future researchers, this study uses a quantitative approach with limited variables, which only discusses the relationship between Continuous Monitoring, Continuous Auditing, Fraud Prevention and SDGs on organizational reputation in Banten Province. At the same time, many factors can affect an organization's reputation. Future researchers can carry out developments by adding other variables that can also affect organizational reputation, such as HR capabilities, service officer performance and the environment. The object of research can be expanded not only in 1 (one) institution of Banten Province but also in the Province, which involves District City, regional and even national.

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