

Analysis of Pentagon Fraud in the Process of Applying for Funds and Reporting Accountability for Activities at Student Organisation X.

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ABSTRACT

The purpose of this research is to generate qualitative insights through a case study approach and to depict the fraudulent practices carried out, as well as to explain the factors causing such fraud within Student Organization X at University Y. This study employs research instruments such as interviews and documentation, conducted with the four informants who are members of Student Organization X period 2021. The research findings indicate that fraudulent practices, from budget proposal to accountability reporting, have become a culture inherited from previous seniors and are likely to persist in the upcoming generations. The fraud occurs due to various factors such as arrogance, opportunity, pressure, ability, and rationalism. The most frequently committed types of fraud include falsification of transaction evidence, manipulation of activity-related items, and manipulation of price fluctuations in the budget.

Keywords: Student Fraud, Financial Report Fraud, Fraud Involving Student Activity Funds