

ANTI-FRAUD STRATEGIES AND INTERNAL AUDIT ROLES IN PUBLIC SECTOR ORGANIZATIONS

Andi Nurrahma Gaffar*¹

Universitas Islam Negeri Palopo, Indonesia
Email: andinurrahmagaffar@uinpalopo.ac.id

Amiruddin

Universitas Hasanuddin, Indonesia
Email: amiruddinj64@gmail.com

Asri Usman

Universitas Hasanuddin, Indonesia
asriophu@gmail.com

Abstract

This study aims to analyze anti-fraud strategies and the role of internal audit in enhancing accountability and transparency in public sector organizations. The method used is a literature review, examining various scientific sources such as indexed journals, academic books, and institutional reports relevant to the topics of fraud and internal audit. The results of the study indicate that an effective anti-fraud strategy includes the implementation of a robust internal control system, strengthening an organizational ethical culture, utilizing digital technology in fraud detection, and improving human resource competency. Furthermore, internal audit plays a strategic role as an assurance and consulting function that focuses not only on compliance but also on the prevention and early detection of potential fraud. The synergy between anti-fraud policies and the internal audit function has been proven to minimize the risk of irregularities and improve the quality of public sector governance. This study provides a conceptual contribution to enriching the understanding of the integration of anti-fraud strategies and the role of internal audit in efforts to achieve good governance in the public sector.

Keywords: Anti-Fraud, Internal Audit, Public Sector, Internal Control, Good Governance, Fraud Prevention.

INTRODUCTION

Public sector organizations play a strategic role in managing state resources derived from the public, resulting in increasingly high demands for transparency, accountability, and integrity. However, various reports and audit findings indicate that fraudulent practices remain a serious challenge that

¹ Correspondence author

hinders the effectiveness of public financial management. Fraud in the public sector not only impacts state financial losses but also undermines public trust in government institutions, ultimately disrupting social stability and economic development broadly.

The phenomenon of fraud in public sector organizations can occur in various forms, such as corruption, misappropriation of assets, manipulation of financial reports, and collusive practices in the procurement of goods and services ("Fraud Prevention in the Public Sector," 2025). The complexity of bureaucratic systems, weak internal oversight, and gaps in control systems are factors that enable fraud to occur. Furthermore, the rapid development of information technology has provided new opportunities for fraudsters to carry out more sophisticated and difficult-to-detect actions. This situation requires public sector organizations to go beyond traditional approaches to fraud prevention and develop more adaptive, systematic, and risk-based anti-fraud strategies (Nadirisyah et al., 2024a).

In this context, an anti-fraud strategy is a crucial element that must be designed comprehensively and integrated into an organization's management system. This strategy encompasses various preventive, detective, and repressive measures aimed at minimizing the potential for fraud and improving the organization's ability to detect and handle fraud effectively. A preventive approach can be implemented through strengthening a culture of integrity, implementing a code of ethics, and increasing employee awareness of fraud risks. Meanwhile, a detective approach can be realized through a violation reporting system, effective internal audits, and the use of analytical technology to detect transaction anomalies. A repressive approach relates to law enforcement and imposing strict sanctions on perpetrators of fraud (Nadirisyah et al., 2024b).

The role of internal audit in supporting the implementation of an anti-fraud strategy is crucial. Internal audit functions not only as a monitoring mechanism but also as a strategic partner for management in improving organizational governance (Seran et al., 2026). In the context of fraud prevention, internal auditors are responsible for evaluating the effectiveness of internal control systems, identifying potential fraud risks, and providing constructive recommendations for improvement. Furthermore, internal auditors also play a role in raising organizational awareness of the importance of risk control through consultation and education activities for all stakeholders.

However, the role of internal audit in the public sector often faces various challenges that can hinder its effectiveness. One major challenge is the limited independence of internal auditors due to pressure from management or political interests. Furthermore, limited competent human resources, a lack of technological support, and an organizational culture that does not fully support transparency are also significant obstacles. These conditions prevent the internal audit function from optimally fulfilling its role in detecting and preventing fraud.

Furthermore, digital transformation in the public sector has also changed the risk landscape faced by organizations. The use of digital-based information systems in financial management and public services provides efficiency, but also opens up opportunities for technology-based fraud (Talla et al., 2025). Therefore, internal auditors are required to possess new competencies, including data analysis skills, an understanding of information systems, and the use of digital-based audit technology. This indicates that the role of internal audit is no longer conventional but must evolve to be more proactive and technology-based (Najih, 2025a).

The urgency of this research is also reinforced by the need to evaluate the extent to which anti-fraud strategies implemented in public sector organizations are effective and sustainable. Many organizations have formal anti-fraud policies, but their implementation remains administrative and not yet integrated with comprehensive risk management practices. Furthermore, internal audit involvement in the formulation and implementation of anti-fraud strategies also varies across organizations, requiring a more in-depth study to understand the relationship between these two aspects.

Thus, research on anti-fraud strategies and the role of internal audit in public sector organizations is crucial for providing both theoretical and practical contributions. Theoretically, this research can enrich the literature on public sector governance, particularly in the context of fraud prevention and strengthening the internal audit function. Practically, the results of this study are expected to serve as a reference for policymakers and practitioners in designing more effective anti-fraud strategies and enhancing internal audit capacity to support the creation of transparent, accountable, and fraud-free public organizations.

Ultimately, fraud prevention and handling efforts in the public sector are not solely the responsibility of one party but require synergy between various organizational elements, including management, internal auditors, and all employees. With a strong anti-fraud strategy and an optimal internal audit role,

it is hoped that public sector organizations will be able to face the challenge of fraud more effectively and contribute to the realization of good governance and sustainable development.

RESEARCH METHOD

This study uses a qualitative approach with a literature review method to analyze anti-fraud strategies and the role of internal audit in public sector organizations. Data was obtained from various relevant secondary sources, such as reputable scientific journals, academic books, official institutional reports, and publications from professional organizations that discuss fraud, governance, and internal audit. The literature collection process was conducted systematically using keywords related to anti-fraud strategies, internal audit, and public sector governance through scientific databases such as Google Scholar, Scopus, and ScienceDirect. The literature selected was relevant to the topic, highly credible, and published within a timeframe that supported the novelty of the analysis, thus providing a comprehensive overview of the development of the concepts and practices studied.

Data analysis techniques in this study employed content analysis and a thematic synthesis approach to identify patterns, key concepts, and relationships between variables found in various literature sources. The researchers grouped the findings based on key themes, such as fraud prevention mechanisms, the effectiveness of internal control systems, and the contribution of internal audit in detecting and mitigating fraud risks. Next, a critical interpretation of the study results is conducted to develop an integrated understanding of how anti-fraud strategies can be optimized through the role of internal audit in the context of public sector organizations. This approach allows researchers to produce conclusions that are not only descriptive, but also analytical and conceptual, thus providing both academic and practical contributions without relying on primary data.

RESULT AND DISCUSSION

The Impact of Fraud on Performance and Public Trust

The impact of fraud on organizational performance and public trust is a complex and multidimensional issue, particularly in the context of the public sector and organizations with high social responsibility (Umoh et al., 2024). Fraud is not understood solely as an act of financial misappropriation, but also encompasses various forms of manipulation, abuse of authority, and corrupt practices that can undermine the overall organizational governance system.

From a performance perspective, fraud has significant direct and indirect implications for the efficiency, effectiveness, and sustainability of organizational operations. When fraud occurs, resources that should be allocated for productive activities are instead diverted for personal or group interests, resulting in budget waste and a decline in the quality of organizational output.

Decreased performance due to fraud is also reflected in the disruption of the decision-making process. Manipulated or inaccurately presented information will result in policies that are not well-targeted. This ultimately impacts the achievement of organizational targets, both quantitatively and qualitatively. Furthermore, fraud can create an unhealthy work environment, where the values of integrity and professionalism are neglected. When fraudulent practices are considered commonplace or lack strict sanctions, an organizational culture that is permissive of deviations emerges. This culture gradually erodes the motivation of employees with integrity and reduces overall productivity (Pakaya, 2025).

Furthermore, the impact of fraud on organizational performance is also closely related to increased operational costs. Organizations suspected of fraud typically incur additional costs for investigations, audits, and the implementation of stricter internal control systems. While these steps are essential for rehabilitating the organization, in the short term, they can hinder budget efficiency. Furthermore, organizations are also potentially exposed to legal sanctions and fines, which can worsen their financial situation. In some cases, fraud can even lead to organizational bankruptcy or the cessation of operations, especially if the scale of the losses is significant.

Furthermore, the impact of fraud on public trust is equally crucial. Public trust is a valuable intangible asset for organizations, particularly government institutions and public agencies that depend on public legitimacy. When fraud cases are uncovered, public perception of the organization's integrity and credibility will drastically decline. The public tends to lose confidence that the organization is capable of carrying out its duties and responsibilities transparently and accountably. This decline in trust not only impacts the organization's image but can also affect the level of public participation and support for its programs (Altaf, 2025).

In the context of government, the loss of public trust due to fraud can disrupt social and political stability. People who feel disadvantaged or betrayed by corrupt practices will display apathy towards government policies, and can even trigger dissatisfaction that leads to social conflict. Damaged trust is not

easy to restore, as it requires a long time and consistent efforts to rebuild transparency and accountability. Therefore, fraud prevention is a strategic step aimed not only at maintaining organizational performance but also at maintaining legitimacy in the public eye.

Furthermore, the current digital era accelerates the dissemination of information related to fraud cases. Social media and other digital platforms allow the public to quickly learn about and disseminate information about irregularities within an organization. This makes the reputational impact of fraud even more widespread and difficult to control. In some cases, unverified information can even worsen public perception of the organization (AGU et al., 2024). Therefore, transparency in handling fraud cases is crucial to prevent speculation that could further harm the organization.

The link between fraud, performance, and public trust also demonstrates the importance of an effective internal control system. Organizations with weak oversight systems tend to be more vulnerable to fraud. Conversely, implementing a robust control system, supported by a strong ethical culture, can minimize the risk of fraud. The role of internal audit is highly strategic in this regard, as it serves as both an early detection mechanism and an evaluation tool for the effectiveness of existing control systems. Independent and professional internal audits can provide recommendations for improvements that can enhance organizational performance and strengthen public trust (Pandey, 2023).

However, fraud prevention depends not only on systems and procedures but also on the commitment of organizational leadership. Leadership with integrity will serve as a role model for all members of the organization, upholding the values of honesty and accountability. Conversely, if leaders engage in fraudulent practices, prevention efforts will be ineffective. Therefore, it is crucial for organizations to build a strong ethical culture through education, training, and consistent enforcement of rules.

The Role and Function of Internal Audit in Public Sector Organizations

The role and function of internal audit in public sector organizations is increasingly becoming a key focus in efforts to achieve good, transparent, and accountable governance (Nerantzidis et al., 2020). In the public sector context, internal audit serves not only as a supervisory tool but also as a strategic instrument that supports management effectiveness, risk control, and improved organizational performance. The existence of internal audit is crucial

because public sector organizations manage public resources, thus placing higher demands on accountability and integrity than in other sectors.

Internal audit in the public sector serves as an independent function that provides assurance and consultation to management. Through its assurance function, internal auditors evaluate internal control systems, risk management, and governance processes to ensure that all organizational activities are carried out in accordance with established regulations and objectives. Meanwhile, through its consulting function, internal audit provides constructive recommendations to improve the efficiency and effectiveness of organizational operations. Thus, internal audit serves not only as a "watchdog" but also as a strategic partner for management in achieving organizational goals (Hoai et al., 2022).

In practice, internal audit plays a crucial role in ensuring compliance with applicable regulations. Public sector organizations are often faced with a variety of complex regulations, both national and international. Internal audit helps ensure that all organizational activities comply with applicable laws and policies. This function is crucial for preventing irregularities, abuse of authority, and corrupt practices that could harm the state and society. Furthermore, internal audit plays a role in early detection of potential fraud through evaluation of existing internal control systems.

Furthermore, internal audit serves as a control mechanism that supports organizational risk management. In a dynamic and uncertain public sector environment, risks can arise from various aspects, such as policy changes, resource constraints, and political pressure. Internal audit helps identify, analyze, and evaluate these risks, and provides appropriate mitigation recommendations (Olatinsu & Eke, 2025). With effective internal audit, organizations can manage risks in a more systematic and structured manner, thereby increasing organizational resilience in facing various challenges.

Furthermore, internal audit also contributes to improving the performance of public sector organizations. Through the audit process, internal auditors assess the efficiency and effectiveness of resource use. They identify areas for improvement and provide recommendations for optimizing work processes. Internal audit results can serve as a basis for management in making more informed, data-driven strategic decisions. Thus, internal audits are not only oriented toward compliance but also toward creating added value for the organization.

The role of internal audit in promoting transparency and accountability cannot be overlooked. In the public sector, transparency is a key principle that

must be upheld to build public trust. Internal audit helps ensure that an organization's financial and performance reports are prepared honestly, accurately, and responsibly. Furthermore, internal audit plays a role in ensuring that information presented to the public is not misleading and reflects the true situation. With good transparency, the public can objectively assess government performance, thereby increasing public trust in government institutions (Almgrashi et al., 2023).

However, the effectiveness of internal audit in public sector organizations is significantly influenced by several factors, such as auditor independence, human resource competency, and support from top management. Independence is crucial because internal auditors must be able to perform their duties objectively without interference from third parties. Furthermore, internal auditors must possess adequate competency, both in audit techniques and an understanding of the public sector. Without adequate competency, internal audit will not be able to provide quality and relevant recommendations.

Support from top management is also a determining factor in the success of the internal audit function. Management committed to good governance will provide sufficient space and support for internal audit to optimally perform its functions. Conversely, if management lacks support, internal audit will struggle to access information and carry out its duties effectively. Therefore, synergy between internal audit and management is essential to creating a robust and sustainable oversight system.

Furthermore, developments in information technology have also significantly impacted the role of internal audit in the public sector. The digitalization of government processes requires internal auditors to adapt to the use of technology in the audit process. Technology-based audits enable auditors to perform data analysis more quickly and accurately, thereby improving the quality of audit results. Furthermore, the use of technology also helps detect anomalies or indications of fraud earlier. Therefore, internal audit in the digital era focuses not only on conventional approaches but also integrates technology as a key tool.

Anti-Fraud Strategy Based on Internal Control Systems

The discussion of anti-fraud strategies based on internal control systems is becoming increasingly relevant in the context of modern organizations facing operational complexity and high pressures for transparency and accountability. Fraud not only results in financial losses but can also damage an organization's reputation and erode public trust (Widoretno & Tobing, 2022). Therefore,

implementing an anti-fraud strategy integrated with an internal control system is a crucial step in creating effective and sustainable organizational governance.

Internal control systems are fundamentally designed to provide reasonable assurance that organizational objectives can be achieved, including in terms of the reliability of financial reporting, regulatory compliance, and operational effectiveness and efficiency. In the context of fraud prevention, internal control serves as the first line of defense, capable of identifying potential irregularities early. An effective anti-fraud strategy must integrate the key components of internal control: the control environment, risk assessment, control activities, information and communication, and ongoing monitoring (Wulandari et al., 2024).

The control environment is the primary foundation for building an anti-fraud culture within an organization. The ethical values, integrity, and commitment to honesty instilled by leadership will shape the behavior of all members of the organization. When leaders exemplify integrity, this creates an atmosphere that is intolerant of fraudulent acts. Furthermore, clear policies regarding codes of ethics, sanctions for violations, and reporting mechanisms contribute to strengthening a conducive control environment for fraud prevention.

Risk assessment is a crucial step in an internal control-based anti-fraud strategy. Organizations need to systematically identify areas with a high potential for fraud, whether stemming from system weaknesses or human factors. Fraud risks can manifest in various forms, such as financial statement manipulation, asset misappropriation, and corruption (Toja et al., 2024). By conducting regular risk assessments, organizations can design appropriate mitigation measures, including strengthening supervisory procedures and increasing human resource capacity to detect indications of fraud.

Control activities represent the concrete implementation of a designed anti-fraud strategy. These activities encompass various procedures and policies aimed at preventing and detecting fraud. Examples include segregation of duties, layered authorization in transaction processing, routine reconciliation, and the use of information technology to monitor financial activity in real time. Separation of duties is a crucial mechanism because it reduces the opportunity for individuals to commit fraud without detection. Furthermore, the implementation of technology-based systems, such as computer-assisted auditing, can increase the effectiveness of oversight while minimizing human error.

The information and communication component also plays a strategic role in supporting fraud prevention efforts. Relevant and accurate information must be accessible to interested parties in a timely manner. Transparency in financial reporting and openness in the delivery of operational information will reduce the room for fraud perpetrators to maneuver. Furthermore, effective communication between management, internal auditors, and employees allows for the exchange of information that can uncover indications of fraud. A secure and anonymous reporting system provides an important means for employees to report suspicious activity without fear of pressure or retaliation (Annisa, 2026).

Monitoring is the final, equally important element in an internal control system. Monitoring is conducted to ensure that all control components are operating effectively and consistently. The role of internal auditors is crucial in evaluating the existing system and providing recommendations for improvement. Internal audit functions not only as a supervisor but also as a strategic partner for management in improving the quality of internal control. Furthermore, the use of analytical technology in the monitoring process enables the detection of unusual transaction patterns, allowing for faster identification of potential fraud (Najih, 2025b).

In its implementation, an internal control-based anti-fraud strategy is not without challenges. One major challenge is resistance from individuals within the organization who feel that strict controls can hinder work flexibility. Furthermore, limited resources, both in terms of competence and technology, can also impact the effectiveness of the control system. Therefore, a strong commitment from management to continuously improve organizational capacity is required, including through training, strengthening organizational culture, and investing in supporting technology systems.

Furthermore, an effective anti-fraud approach is not only preventive, but also detective and repressive. In addition to prevention and detection, the organization must have a firm enforcement mechanism against fraud perpetrators. Consistent enforcement of sanctions will have a deterrent effect and strengthen the credibility of the internal control system. This is crucial to demonstrate the organization's serious commitment to eradicating fraud.

Thus, it is understandable that an anti-fraud strategy based on an internal control system represents a comprehensive and systematic approach to addressing fraud risks. Integrating an organizational culture of integrity, a robust oversight system, and technological support is key to success in preventing and addressing fraud. In the long term, implementing this strategy

not only protects organizational assets but also enhances stakeholder trust and supports good organizational governance.

CONCLUSION

The conclusion of this study indicates that implementing an anti-fraud strategy in public sector organizations is a crucial element in maintaining the integrity, transparency, and accountability of state financial management. This strategy is not limited to strengthening internal control systems but also encompasses building an ethical culture, increasing awareness of fraud risks, and utilizing technology for early fraud detection and prevention. This comprehensive and sustainable approach has been proven to minimize the potential for irregularities while increasing public trust in the performance of government institutions.

Furthermore, the role of internal audit is becoming increasingly strategic as the vanguard in supporting the effective implementation of anti-fraud strategies. Internal audit functions not only as a supervisory agency but also as a partner to management in providing recommendations for system improvements, conducting risk assessments, and ensuring compliance with applicable regulations. Synergy between internal auditors, management, and other stakeholders is a critical success factor in creating an organizational environment free from fraudulent practices. Therefore, strengthening the capacity and independence of the internal audit function is a crucial step in promoting better public sector governance.

REFERENCES

- AGU, J. C., NKWO, F. N., & Eneiga, R. U. (2024). Governance and Anti-Corruption Measures in Nigeria: Strategies for Enhancing Transparency, Accountability and Public Trust. *International Journal of Economics and Public Policy*, 8(1), 1–15.
- Almgrashi, A., Mujalli, A., Khan, T., & Attia, O. (2023). Factors determining internal auditors' behavioral intention to use computer-assisted auditing techniques: An extension of the UTAUT model and an empirical study. *Future Business Journal*, 9(1), 74. <https://doi.org/10.1186/s43093-023-00231-2>
- Altaf, O. M. (2025). EVALUATING THE EFFECTS OF FINANCIAL STATEMENT FRAUD ON INVESTOR TRUST IN PUBLICLY TRADED COMPANIES IN MALAYSIA. *International Journal of Social Sciences Bulletin*, 3(6), 769–791.
- Annisa, N. (2026). THE INTEGRATION OF DIGITAL TECHNOLOGY AND ARTIFICIAL INTELLIGENCE IN INFORMATION SYSTEM AUDIT TO

- STRENGTHEN ANTI-FRAUD STRATEGY: A SYSTEMATIC LITERATURE REVIEW. *Global Economics and Finance Insights*, 1(1), 65–83.
- Fraud Prevention in the Public Sector: The Role of Internal Audit. (2025). *Икономически Изследвания*, (3), 170–183.
- Hoai, T. T., Hung, B. Q., & Nguyen, N. P. (2022). The impact of internal control systems on the intensity of innovation and organizational performance of public sector organizations in Vietnam: The moderating role of transformational leadership. *Heliyon*, 8(2). <https://doi.org/10.1016/j.heliyon.2022.e08954>
- Nadirsyah, Indriani, M., & Mulyany, R. (2024a). Enhancing fraud prevention and internal control: The key role of internal audit in public sector governance. *Cogent Business & Management*, 11(1), 2382389. <https://doi.org/10.1080/23311975.2024.2382389>
- Nadirsyah, Indriani, M., & Mulyany, R. (2024b). Enhancing fraud prevention and internal control: The key role of internal audit in public sector governance. *Cogent Business & Management*, 11(1), 1–23. <https://doi.org/10.1080/23311975.2024.2382389>
- Najih, M. K. F. (2025a). Forensic Auditing in Fraud Detection and Prevention: Integration of Technology, Internal Audit, and Anti-Fraud Regulation. *Fairness*, 1(1), 47–63. [https://doi.org/10.70764/gdpu-fr.2025.1\(1\)-04](https://doi.org/10.70764/gdpu-fr.2025.1(1)-04)
- Najih, M. K. F. (2025b). Forensic Auditing in Fraud Detection and Prevention: Integration of Technology, Internal Audit, and Anti-Fraud Regulation. *Fairness*, 1(1), 47–63. [https://doi.org/10.70764/gdpu-fr.2025.1\(1\)-04](https://doi.org/10.70764/gdpu-fr.2025.1(1)-04)
- Nerantzidis, M., Pazarskis, M., Drogalas, G., & Galanis, S. (2020). Internal auditing in the public sector: A systematic literature review and future research agenda. *Journal of Public Budgeting, Accounting & Financial Management*, 34(2), 189–209. <https://doi.org/10.1108/JPBAFM-02-2020-0015>
- Olatinsu, O., & Eke, C. (2025). Audit trails, financial transparency, and internal control effectiveness in public financial management systems. *International Journal of Research in Management*, 7, 1352–1363. <https://doi.org/10.33545/26648792.2025.v7.i1n.556>
- Pandey, J. K. (2023). Public trust and collaborative e-governance performance: A study on government institutions and services. *Transforming Government: People, Process and Policy*, 17(4), 510–531. <https://doi.org/10.1108/TG-08-2023-0113>
- Seran, A. Z., Minggu, A. C., Manek, E. P., Meni, M. R. R., Ton, S. A. M., & Baso, S. P. (2026). Peran Audit Internal Dalam Mencegah Kecurangan (Fraud) pada Organisasi Pemerintah Daerah. *SCIENTIFIC JOURNAL OF REFLECTION : Economic, Accounting, Management and Business*, 9(1), 237–243. <https://doi.org/10.37481/sjr.v9i1.1396>

- Talla, A., Sapulette, S. G., & Limba, F. B. (2025). THE RELATIONSHIP BETWEEN PUBLIC SECTOR INTERNAL CONTROLS AND FRAUD PREVENTION. *INTERNATIONAL JOURNAL OF ECONOMIC LITERATURE*, 2(12), 2150–2170.
- Toja, V. R., Riharjo, I. B., & Handayani, N. (2024). The Effect of Internal Control, Professionalism, Pressure, and Anti-Fraud Awareness on Fraud Prevention. *Indonesian Interdisciplinary Journal of Sharia Economics (IJSE)*, 7(3), 8084–8111. <https://doi.org/10.31538/ijse.v7i3.5904>
- Umoh, B., Ofurum, U., & Folasade, O.-A. (2024). The Impact of Bank Fraud on Economic Stability and Public Trust in Nigeria's Financial System. *Global Academic Journal of Economics and Business*, 6, 187–195. <https://doi.org/10.36348/gajeb.2024.v06i06.005>
- Widoretno, A., & Tobing, A. N. L. (2022). The Implementation of Anti-Fraud Strategy to Achieve Good Corporate Governance. *Nusantara Science and Technology Proceedings*, 18–27. <https://doi.org/10.11594/nstp.2022.2304>
- Wulandari, S. S., Dimiyati, M., & Ningsih, W. F. (2024). The Influence of Internal Audit, Internal Control And Quality of Accounting Information System in Fraud Prevention Efforts. *ARTOKULO: Journal of Accounting, Economic and Management*, 1(3), 275–280.