



# Effective Strategies for Preventing Fraud in Village Government of Pangkep Regency.

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**Abstract.** This study aims to analyse the effect of Good Governance and Internal Control System on fraud prevention, with Organisational Culture as a moderating variable, in the context of village government in Pangkep Regency. The research respondents consisted of 130 village heads and heads of financial affairs. Data were collected through questionnaires and analysed using the Partial Least Square Structural Equation Modeling (PLS-SEM) method. The results showed that Good Governance has a positive and significant effect on fraud prevention with a T-Statistic value of 5.310 and a P-Value of 0.000. SPI also has a significant effect on fraud prevention with a T-Statistic value of 3.874 and a P-Value of 0.000. In addition, Organisational Culture strengthens the relationship between Good Governance and SPI on fraud prevention, with a T-Statistic value of 2.589 each. This study confirms the importance of implementing Good Governance and Internal Audit supported by an ethical and transparent organisational culture to increase the effectiveness of fraud prevention in village governments. These findings make a significant contribution in strengthening fraud prevention policies at the village government level.

**Keywords:** Good Governance, Internal Control System, Fraud Prevention, Organisational Culture.

## 1 Introduction

Fraud prevention within the public sector constitutes a critical imperative for preserving the integrity and transparency of organizational functions. Strategic initiatives, encompassing anti-fraud policies, risk assessment, law enforcement engagement, educational training, as well as monitoring and evaluative processes, represent fundamental components of this endeavor [1]. A comprehensive anti-fraud policy ought to encompass explicit protocols pertaining to the management of fraud allegations, measures to be taken against offenders, and safeguards for whistleblowers. Furthermore, this policy should be effectively disseminated throughout the organization to ensure that all constituents comprehend the significance of fraud deterrence [2]

An additional significant measure entails the systematic identification of fraud risks to discern potential vulnerabilities that may precipitate fraudulent activities,

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encompassing both internal and external influences on the organization [3]. Through the implementation of these strategic measures, organizations are enabled to engage in more precise preventive strategies aimed at mitigating the potential for fraudulent activities.

Furthermore, the implementation of principles of good governance, including transparency, accountability, public engagement, effectiveness, efficiency, and equity, is pivotal in the mitigation of fraudulent activities, particularly within the context of village governance. Effective governance guarantees that the allocation and utilization of financial resources are characterized by transparency and accountability, thereby minimizing the potential for fraudulent occurrences [4]. These foundational principles are further bolstered by a robust internal control framework, which encompasses the control environment, risk evaluation, control measures, information dissemination, and ongoing supervision [5].

A corporate culture that underscores the significance of ethical standards and integrity significantly contributes to the establishment of a milieu that exhibits zero tolerance for fraudulent activities [6]. This cultural framework has the potential to enhance the enforcement of sound governance principles, which consequently underpins the efficacy of policies aimed at fraud prevention. This investigation seeks to analyze the influence of effective governance and organizational culture on the mitigation of fraudulent activities within village administration. This objective aligns with antecedent studies carried out by [7]. Nevertheless, alterations have been made to the variables employed, in which effective governance is designated as the dependent variable and organizational culture is identified as a moderating variable. Based on the monitoring of Indonesian Corruption Watch [8], the village sector was recorded as the sector with the highest number of corruption cases in Indonesia, with a total of 155 cases and state losses of IDR 381,947,508,605. This condition emphasizes the need to strengthen fraud prevention mechanisms through the implementation of better governance and a strong organizational culture.

## **2 Literature Review**

### **2.1 Stewardship Theory**

Stewardship Theory introduced by [9] highlights the function of leaders as custodians, operating in the best interests of the organization and its stakeholders, rather than pursuing personal agendas. This theoretical framework stands in opposition to Agency Theory, which posits that leaders prioritize their own self-interests over other considerations. Stewardship Theory posits that organizational leaders possess an inherent motivation to operate in alignment with the organization's best interests, emphasizing collective welfare, sustainability, and the pursuit of long-term objectives [9].

The fundamental tenets of Stewardship Theory encompass the prioritization of collective interests over individualistic pursuits, the inherent motivation that arises from personal accomplishment and development, the establishment of trust-based interactions between leaders and stakeholders, as well as the promotion of collaborative efforts to attain shared objectives [9].

In the framework of this study, Stewardship Theory is employed to elucidate the manner in which effective governance contributes to the mitigation of fraudulent activities within village administrations. Effective governance, characterized by its tenets of transparency and accountability, fosters the conduct of village officials as conscientious stewards. An organizational culture that promotes integrity and ethical standards bolsters this conduct and facilitates the prevention of fraud [9]. Effective governance additionally facilitates the alignment of interests between village administrators and the local populace, consequently diminishing goal conflicts and augmenting trust, which subsequently mitigates the potential for fraudulent activities [9].

Stewardship Theory offers a robust foundation for this investigation to comprehend the ways in which effective governance and organizational culture can enhance the initiatives aimed at preventing fraudulent activities within village administrations.

## **2.2 Goal Setting Theory**

Goal Setting Theory, introduced by [10], highlights the significance of establishing unequivocal, precise, and ambitious objectives to enhance both individual and organizational efficacy. Within the sphere of rural administrative practices, the adoption of sound governance principles alongside an organizational ethos that fosters transparency and accountability may be conceptualized as a strategic framework for goal formulation aimed at mitigating fraudulent activities. [10].

The main principles of Goal Setting Theory include:

**Specific and Precise Objectives:** Clearly articulated objectives furnish enhanced guidance for individuals in attaining results, exemplified by the necessity of transparency in the management of budgets within rural communities [10].

**Challenging yet attainable objectives:** Ambitious objectives have the potential to enhance the motivation of local leaders to engage in transparent and ethical practices in the administration of public resources, thereby mitigating fraudulent activities [10].

**Commitment to Purpose:** The efficacy of good governance implementation is contingent upon the dedication of village leaders to its execution, bolstered by a robust organizational culture [10].

**Feedback and Evaluation:** The significance of feedback mechanisms, including internal audits, in evaluating the efficacy of the implementation of sound governance practices and mitigating the occurrence of fraudulent activities [10].

**Feedback and Evaluation:** The significance of feedback mechanisms, including internal audits, in evaluating the efficacy of the implementation of sound governance practices and the mitigation of fraudulent activities [10].

## **2.3 Good Governance**

Good governance constitutes a fundamental principle of governance, encompassing elements such as transparency, accountability, participation, effectiveness, efficiency, and the enforcement of laws, all of which are critical in the stewardship of public resources, particularly within the context of rural governance structures [10], [11]. In the present investigation, effective governance functions as an independent variable

that serves as the primary foundation for the mitigation of fraudulent activities within local governmental structures.

The doctrine of transparency guarantees the public's right to access information pertinent to the allocation of budgets and the implementation of policies, thereby facilitating active oversight and mitigating the risk of misappropriation. [12]. The concept of accountability fortifies the bond between the local governance structure and the populace, whereby village authorities are held responsible for the administration of financial resources [11].

Effective governance additionally underscores the significance of civic engagement, which enhances accountability and fosters robust social regulation. [13]. The efficacy and efficiency in financial resource allocation contribute significantly to the reduction of waste [14]. This study aims to demonstrate that the implementation of sound governance principles will markedly diminish the likelihood of fraudulent activities, bolstered by an organizational culture that champions integrity and transparency [15].

## 2.4 Internal Control System

The internal control framework encompasses policies, procedures, and mechanisms meticulously formulated to safeguard organizational assets, enhance operational effectiveness, guarantee the precision of financial disclosures, and adhere to legal regulations. This framework is crucial in the deterrence and identification of fraudulent activities within the municipal governance structure. According to [5] the framework comprises five principal elements: the control environment, risk assessment, control activities, information and communication, and monitoring.

**Control Environment:** The underpinning of this framework embodies an organizational ethos that fosters ethical conduct, exemplified by the implementation of anti-corruption initiatives [5].

**Risk Assessment:** The process of identifying and analyzing fraud risks helps village governments anticipate potential fraud. [5].

**Control Activities:** Policies such as segregation of duties and transaction authorization can prevent abuse of authority. [5].

**Information and Communication:** Open communication channels ensure all village officials understand their role in preventing fraud. [5].

**Monitoring:** Internal and external audits provide feedback to identify and correct system weaknesses. [5].

The internal control framework facilitates effective governance by mitigating fraudulent activities, fostering transparency and accountability in governance practices, and is underpinned by an organizational culture that prioritizes ethical conduct. This study aims to substantiate that the establishment of a robust internal control system can diminish the likelihood of fraudulent occurrences, particularly in the administration of public financial resources.

## 2.5 Organisational Culture

Organizational culture encompasses the collective values, normative standards, and behavioral practices that significantly affect the conduct of members within an organization as they strive to accomplish established objectives. According to [15], this cultural framework is composed of three distinct strata: artifacts (which encompass symbols and practices), espoused values, and fundamental assumptions. Within the scope of this research, organizational culture serves as a moderating variable that enhances the connection between effective governance, internal control mechanisms, and the prevention of fraudulent activities.

**Culture of Ethics and Integrity:** A cultural framework that prioritizes ethical principles and integrity fosters accountable conduct and reinforces the efficacy of sound governance in the administration of communal financial resources [5].

**Commitment to Transparency and Accountability:** A culture that supports openness in public management increases transparency and reduces the risk of fraud. [5].

**Social Control:** Organizational culture creates internal social controls that encourage adherence to ethical values, strengthening internal control systems. [5].

A robust organizational culture significantly enhances the efficacy of sound governance in mitigating fraudulent activities by fostering a workplace atmosphere that upholds ethical principles, transparency, and accountability. This culture acts as a catalyst that facilitates the more effective implementation of good governance.

## 3 Methods

### 3.1 Research Design

This investigation employs a quantitative methodology utilizing the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique implemented via SmartPLS software. This particular technique was selected due to its proficiency in examining the interconnections among latent variables, encompassing the aspect of moderation (Hair et al., 2017).

This research encompasses four principal variables: Good Governance and Internal Control System functioning as independent variables, Fraud Prevention serving as the dependent variable, and Organizational Culture acting as the moderating variable. The conceptual model is based on Stewardship Theory [9] and Goal Setting Theory Tosi et al. which explain the importance of governance and clear goal setting [10].

The Partial Least Squares Structural Equation Modeling (PLS-SEM) methodology was selected due to its appropriateness for evaluating intricate models that incorporate moderating variables, as it facilitates the concurrent assessment of both direct and indirect relationships. This analytical framework will investigate the direct influence of Good Governance and the Internal Control System on Fraud Prevention, in addition to the contribution of Organizational Culture in reinforcing this relationship (Hair et al., 2017).

### **3.2 Population and Sample**

The demographic cohort examined in this research encompassed Village Heads and Heads of Village Finance across all regions of Pangkep Regency, comprising a total of 65 villages. This investigation employed a saturated sampling methodology, whereby the entirety of the population was incorporated as the sample for the research. According to (Sugiyono, 2013) the saturated sampling technique is a methodological approach wherein every individual within the population is selected as a sample, particularly when the population size is comparatively small and it is feasible to include all members in the research endeavor. Consequently, the aggregate sample for this investigation comprised 130 participants, which included 65 Village Heads and 65 Village Finance Clerks.

### **3.3 Data Collection Method**

Primary data acquisition in the present investigation was executed via an electronic questionnaire disseminated through the Google Form platform. According to (Ishtiaq, 2019) the methodologies for data collection conducted via online platforms present numerous advantages, including enhanced distribution capabilities, increased temporal efficiency, and simplified processes for data management and analysis. Furthermore, the employment of online questionnaires enables researchers to engage with participants on a broader spectrum, unencumbered by geographical limitations.

The utilization of Google Forms affords respondents considerable leeway regarding the temporal and spatial aspects of questionnaire completion, which is anticipated to enhance both participation and response rates (Space, 2013) furthermore, it was underscored that this methodology is efficacious for inquiries concerning dispersed populations and facilitates the rapid and precise acquisition of data by researchers.

### **3.4 Data Analysis Text**

The dataset utilized in the present investigation was subjected to analysis through the Partial Least Squares (PLS) methodology, which represents one of the variant-based models within Structural Equation Modeling (SEM). The selection of PLS was predicated on its capacity to examine the relationships among latent variables without the necessity of numerous assumptions, including those pertaining to data normality and the requirement for large sample sizes (Hair et al., 2017). Partial Least Squares (PLS) emphasizes the development of predictive models and serves as a tool for validating theoretical frameworks, while elucidating the interconnections among latent variables, which are assessed through both reflective and formative indicators. PLS analysis includes two models: Inner Model: Connects between latent variables and measures the predictive power of the dependent variable using R-Square ( $R^2$ ),  $f^2$ , and  $Q^2$ . Outer Model: Evaluate the relationship between indicators and constructs using Convergent Validity, Discriminant Validity, and Reliability. Descriptive statistics serve the purpose of offering a comprehensive summary of the collected data, which encompasses measures such as the mean, standard deviation, skewness, and kurtosis (Ghozali, 2016). Convergent Validity is measured through the loading

factor and Average Variance Extracted (AVE), with a value that is considered good if the loading factor is above 0.7 and the AVE is more than 0.5 (Hair et al., 2014). Discriminant Validity ensures that indicators measure their constructs well without overlapping with other constructs, evaluated through cross loading values and AVE comparisons. The reliability test ensures the consistency of measurement results through Cronbach's Alpha and Composite Reliability (Sugiyono, 2016). Hypothesis testing uses the t-statistic value (>1.96) and p-value (<0.05) to determine the significance of the relationship between variables in the model (Hair et al., 2014).

#### 4 Results

Data collection for this research was executed through an online questionnaire utilizing Google Forms, which was disseminated to a total of 130 participants, comprising 65 Village Heads and 65 Village Finance Clerks within the Pangkep Regency. The selection of respondents was predicated upon their significant roles in the execution of Good Governance and Internal Control Systems pertinent to financial management and the mitigation of fraud. The questionnaires were disseminated via WhatsApp with the collaboration of the Pangkep District Inspectorate and the Community and Village Empowerment Office. Out of the total questionnaires administered, 123 were retrieved and utilized for subsequent analysis.

The objective of this study is to evaluate the effect of the implementation of Good Governance and Internal Control Systems on the prevention of fraud, as well as to examine the role of Organizational Culture as a moderating variable influencing the relationship between these two constructs and the prevention of fraud. Demographic information, including gender, age, and professional position of the respondents, was also gathered to enhance the analytical framework. This data serves to provide a more comprehensive context for elucidating the interrelations among the variables being examined (Sugiyono, 2013).

**Table 1.** Outer Model Test

Variable	Item	Outer loadings	Cronbach's alpha	CR	AVE
GG	X11	0.857	0.854	0.901	0.695
	X12	0.798			
	X13	0.757			
	X14	0.792			
SPI	X21	0.857	0.851	0.894	0.627
	X22	0.798			
	X23	0.757			
	X24	0.792			
	X25	0.752			
PF	Y1	0.861	0.920	0.943	0.806
	Y2	0.911			
	Y3	0.900			

	Y4	0.918			
BO	BO1	0.714	0.861	0.901	0.695
	BO2	0.824			
	BO3	0.805			
	BO4	0.811			
	BO5	0.850			
M1	BO x GG	1.000			
M2	BO x SPI	1.000			

Source: Data Processed by Researchers, 2024

**Table 2.** Fornell-Larcker Criterion Test

	GG	SPI	PF	B0
GG	0.834			
SPI	0.684	0.792		
PF	0.787	0.774	0.898	
BO	0.624	0.667	0.703	0.802

Source: Data Processed by Researchers, 2024

## 5 Hypothesis Testing

H1: Effective Governance exerts a favorable influence on the Mitigation of Fraud. The findings derived from the analysis indicate that Effective Governance has a positive and statistically significant impact on the Mitigation of Fraud, evidenced by a regression coefficient of 0.378. The T-Statistic value of 5.310 ( $>1.96$ ) and P-Value of 0.000 ( $<0.05$ ) this lends credence to the endorsement of this hypothesis. This indicates that the enactment of sound governance enhances the efficacy of fraud deterrence (Hair et al., 2017).

H2: The Internal Control System exerts a beneficial influence on the mitigation of fraudulent activities. Furthermore, the Internal Control System demonstrates a positive and statistically significant impact on Fraud Prevention, as evidenced by a regression coefficient of 0.303. The T-Statistic value of 3.874 and P-Value of 0.000 this hypothesis is substantiated, indicating that the establishment of a robust internal control framework plays a significant role in mitigating fraudulent activities (Hair et al., 2017).

H3: Organizational Culture serves as a moderating variable in the relationship between Good Governance and Fraud Prevention. The influence of Good Governance on Fraud Prevention is notably amplified by a robust organizational culture, evidenced by a regression coefficient of 0.180, a T-Statistic of 2.589, and a P-Value of 0.010. This empirical evidence indicates that a resilient organizational culture enhances the efficacy of good governance practices in mitigating fraudulent activities (Hair et al., 2017).

H4: Organizational Culture serves as a moderating variable influencing the impact of the Internal Control System on the mitigation of fraudulent activities. Furthermore,

Organizational Culture considerably enhances the correlation between the Internal Control System and the prevention of fraud, evidenced by a regression coefficient of 0.170, a T-Statistic of 2.589, and a P-Value of 0.010. A robust organizational culture significantly augments the efficacy of the internal control system in the realm of fraud prevention (Hair et al., 2017).

**Table 3.** Hypothesis Testing Results

	Original sample	T statistics	P values
GG -> PF	0.378	5.310	0.000
SPI-> PF	0.303	3.874	0.000
SI x CP -> FDA	0.180	2.817	0.005
SI x AE -> FDA	0.170	2.405	0.017
SI x PS -> FDA	0.330	2.712	0.007

Source: Data Processed by Researchers, 2024

## 6 Discussion

The empirical evidence derived from the test outcomes indicates that Good Governance exerts a favorable and substantial influence on the mitigation of Fraud within the local administrative framework of Pangkep Regency. This observation is congruent with prior scholarly investigations (Indriasih & Sulistyowati, 2022) which shows that good internal control can reduce the risk of fraud, as well as (Panatap, 2024). (Panatap, 2024) which emphasizes the importance of transparency and accountability in fraud prevention. (Sofyani et al., 2018) also found a positive correlation between good governance and apparatus competence with fraud prevention. However, some studies, such as (Nurwulandari & Irmawanti, 2023), the findings elucidated that conventional norms and regional power dynamics may obstruct the actualization of effective governance tenets, thereby underscoring the intricacies associated with the execution of good governance.

Stewardship theory, as explained by Donaldson & Davis, supports these findings by suggesting that an environment that provides trust to village officials may encourage them to act in the best interests of the community [9]. However, criticism from (Indirawan, 2021) highlights that the concept of stewardship is too idealistic, given the complexity of human motivation in the context of public office in Indonesia.

### Effect of Internal Control System on Fraud Prevention

The results of the study support that the Internal Control System (SPI) has a positive and significant effect on Fraud Prevention. This finding supports research (Komala & Asaari, 2022) which emphasizes the role of the SPI component in reducing fraud. Stewardship Theory supports that managers who act as stewards are more effective with good SPI support. However, research by (Gunawan & Rachmawati, 2023) revealed that internal controls that are too strict can cause resistance, while research by (Gunawan & Rachmawati, 2023) revealed that internal controls that are too strict can cause resistance. (Soleman, 2013) shows that SPI has a

significant influence in preventing fraud, although other factors such as motivation and remuneration do not have a significant impact.

#### Moderation of Organizational Culture on the Effect of Good Governance on Fraud Prevention

The test results show that Organizational Culture significantly strengthens the relationship between Good Governance and Fraud Prevention. Research (Soleman, 2013) supports that an ethical culture in the organization can increase the effectiveness of governance in preventing fraud. However, research also shows that a culture that does not support governance values can be an obstacle, as expressed by (Ilmi & Suhartini, 2013). (Ilmi & Suhartini, 2024).

#### Moderation of Organizational Culture on the Effect of Internal Control System on Fraud Prevention

Organizational culture also strengthens the influence of the Internal Control System on Fraud Prevention. Research (Holly & E. Daromes, 2023) shows that a results-oriented organizational culture increases the effectiveness of SPI in preventing unethical acts. (Sumendap et al., 2019) added that national culture can affect fraud prevention mechanisms. However, a culture of high individualism, according to (Amaliyah, 2019) can weaken SPI and increase the risk of fraud.

## 7 Conclusion

Based on the results of hypothesis testing and analysis, the conclusions of this study are as follows:

The concept of Good Governance exerts a beneficial and substantial influence on the mitigation of fraudulent activities within the village administration of Pangkep Regency. Components including transparency, accountability, and robust internal controls are instrumental in diminishing the likelihood of fraudulent occurrences. The establishment of good governance fosters a more accountable framework, thereby averting fraudulent practices in the stewardship of public assets.

The Internal Control System (ICC) exerts a favorable and substantial influence on the mitigation of fraudulent activities. The components of the SPI, including the control environment and control activities, have been empirically validated to promote ethical and transparent practices within local government entities, in alignment with the foundational tenets of Stewardship Theory.

The construct of Organizational Culture serves as a moderating variable that markedly enhances the association between Good Governance and the mitigation of Fraud. A cultural framework that champions ethical principles, integrity, and transparency amplifies the efficacy of governance in curtailing fraudulent activities.

Organizational Culture also enhances the impact of Strategic Performance Indicators (SPI) on the mitigation of fraudulent activities. A culture oriented towards ethics and compliance bolsters the efficacy of SPI, whereas a misaligned cultural framework may diminish SPI's capacity to thwart fraud. It is imperative for organizations to cultivate a culture that undergirds SPI in order to ensure the effective implementation of fraud prevention initiatives.

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