RISK REVIEW AND FRAUD PREVENTION IN BTS CONCERT TICKET TRANSACTIONS IN THE SECONDARY MARKET (SOCIAL MEDIA) FROM AN ACCOUNTING PERSPECTIVE

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ABSTRACT

The high enthusiasm of fans for BTS concerts triggers ticket scarcity on official channels, driving the emergence of a secondary market on social media. Unfortunately, these unregulated Consumer-to-Consumer (C2C) transactions carry a significantly high risk of fraud. This study aims to analyze the fraud risks in BTS concert ticket transactions within the social media secondary market and identify prevention efforts from an accounting perspective. This research utilizes a qualitative method with in-depth interviews involving three informants: a fraud victim, a legitimate ticket reseller, and a risk-averse official buyer. Data analysis was conducted using the Fraud Triangle approach and the COSO Internal Control framework. The results indicate that fraud is driven by three main elements: pressure in the form of the perpetrator's financial greed; opportunity due to the absence of escrow features and the lack of identity verification on social media, which is exacerbated by buyer panic (Fear of Missing Out/FOMO); and rationalization where perpetrators consider extreme markups and fraud as normal risks of a free-market system. As a mitigation effort, prevention must focus on strengthening independent control activities by buyers. This includes layered transaction authorization (Know Your Customer) via video calls and screen recordings, as well as enforcing the principle of Segregation of Duties by strictly rejecting direct transfer methods and utilizing third-party escrow account facilities.

Keywords: Fraud Triangle, Internal Control, Concert Tickets, Secondary Market, Social Media

TINJAUAN RISIKO DAN PENCEGAHAN *FRAUD* DALAM TRANSAKSI JUAL BELI TIKET KONSER BTS DI PASAR SEKUNDER (MEDIA SOSIAL) DARI PERSPEKTIF AKUNTANSI

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ABSTRAK

Tingginya antusiasme penggemar terhadap konser BTS memicu keterbatasan ketersediaan tiket pada jalur resmi, sehingga mendorong kemunculan pasar sekunder di media sosial. Sayangnya, transaksi *Consumer-to-Consumer* (C2C) yang tidak diregulasi ini memiliki risiko kecurangan (*fraud*) yang sangat tinggi. Penelitian ini bertujuan untuk menganalisis risiko *fraud* dalam transaksi jual beli tiket konser BTS di pasar sekunder media sosial serta mengidentifikasi upaya pencegahannya melalui perspektif akuntansi. Penelitian ini menggunakan metode kualitatif dengan ixernam pengumpulan data berupa wawancara mendalam terhadap tiga informan: korban *fraud*, penyedia jasa titip sah, dan pembeli jalur resmi. Analisis data dilakukan dengan pendekatan *Fraud Triangle* dan kerangka Pengendalian Internal COSO. Hasil penelitian menunjukkan bahwa *fraud* dipicu oleh tiga elemen utama: tekanan berupa keserakahan finansial pelaku (*greed*), peluang akibat ketiadaan fitur rekening ixernama (*escrow*) dan ketiadaan verifikasi identitas di media sosial yang diperparah oleh kepanikan pembeli (*Fear of Missing Out*/FOMO), serta rasionalisasi pelaku yang menganggap penipuan dan *markup* ekstrem sebagai risiko wajar dari sistem pasar bebas. Sebagai upaya mitigasi, pencegahan harus difokuskan pada penguatan aktivitas pengendalian mandiri oleh pembeli. Hal ini mencakup otorisasi transaksi berlapis (*Know Your Customer*) melalui panggilan video dan rekam ixerna, serta penegakan prinsip pemisahan tugas (*Segregation of Duties*) dengan menolak metode transfer langsung (*direct transfer*) dan beralih menggunakan fasilitas rekening ixernama pihak ketiga.

Kata Kunci: *Fraud Triangle*, Pengendalian Internal, Tiket Konser, Pasar Sekunder, Media Sosial