

What Factors Affect The Trends Of Accounting Fraud In Local Governments?

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Abstract

This study aims to determine the effect of compliance with accounting rules, individual morality, organizational ethical culture, leadership style on the tendency of accounting fraud. This study used quantitative research. Population in this study were employees in 30 organizations of kampar district. Where as the respondents consisted of head of finance department, head of sub finance department, and spending treasurer of 77 people. The data were analyze by using multiple regression method using SPSS version 25. The result of research showed that (1) the compliance with accounting rules not effect the tendency of accounting fraud (2) individual morality effect the tendency of accounting fraud (3) organizational ethical culture effect the tendency of accounting fraud (4) leadership style effect the tendency of accounting fraud.

Keywords: Compliance with Accounting Rules, Individual Morality, Organizational Ethical Culture, Leadership Style, and The Tendency Of Accounting Fraud

1. Preliminary

In producing quality financial reports, it is possible that there will be misstatements in the financial statements. There are two types of misstatements, namely fraud and error. If the action is done intentionally, it is called fraud and if not, it is called an error (Simanjuntak, 2015). The most common form of fraud is corruption. Acts of fraud in the Indonesian government have reached an alarming level (Adinda & Sukardi, 2015). The government in the last decade has established and empowered the KPK to eradicate corruption in Indonesia, but the results obtained are still not in line with expectations, where Indonesia still occupies the 4 most corrupt countries in Southeast Asia.

Corruption has become a common practice in government circles, from the highest level to the smallest level of government. Perpetrators of criminal acts of corruption in government ranging from heads of government, bureaucratic officials, and civil servants. Financial statements are a form of accountability for government finances to the public, but financial statements are prone to become objects of corruption, where the numbers in the financial statements should be in accordance with the actual situation and not manipulation from irresponsible parties.

The following is a corruption case that occurred in Kampar Regency, namely the case of corruption in the procurement and implementation of the construction of the Water City Bridge or Bangkinang Bridge for the 2015-2016 Fiscal Year in Kampar Regency, Riau. In the investigation process, the KPK in 2019 examined 73 witnesses consisting of the Kampar Regency Government, Pokja PBJ Kab. Kampar, DPRD Kab. Kampar, bidders, project implementers and sub-contractors, as well as requesting information from experts in the procurement of goods and services and construction experts. It is suspected that in this project there has been a state financial loss of at least around Rp. 50 billion from the value of the Water Front City Bridge construction project in multiple years in the 2015 and 2016 Fiscal Years with a total of Rp. 117.68 billion. The bridge that was built should be enjoyed by the people in Kampar Regency, Riau to the fullest. However, due to the corruption carried out, apart from the alleged flow of funds to the suspect, there were also indications of substantial state losses (kpk.go.id, 2020).

There are several factors that influence the tendency of accounting fraud, one of which is Compliance with Accounting Rules. Compliance with accounting rules is an obligation in the organization because if the financial statements made are not appropriate or without following the applicable rules, this situation will trigger fraud (Shintadevi, 2015). Another factor that causes fraud is individual morality. Individual morality is also one of the factors that influence the tendency of accounting fraud. Organizational ethical culture is also a variable that can influence the occurrence of accounting fraud tendencies. Organizational culture can encourage the creation of ethical behavior and unethical behavior. Another factor is leadership style. Leadership style is a leader's way of influencing other people or his subordinates in such a way that that person wants to do the leader's will to achieve organizational goals even though personally it may not be liked by him (Luthans, 2006).

This study aims to analyze the effect of Compliance with Accounting Rules, Individual Morality, Organizational Ethical Culture, and Leadership Style on the Trend of Accounting Fraud. There are many previous studies that have tested the factors that influence the tendency of accounting fraud, one of which is a reference in this study, namely the research of Lestari, E. B., & Tarjo, P. (2017) on The Factors Affecting Tendency Of Fraud In Government Sector. Where in this study examines the Morality of Individuals, Organizational Culture, and Leadership Style. The results showed that Organizational Culture and Leadership Style had a significant effect on the tendency of fraud that occurred in the government sector, while Morality of Individuals had no effect.

In this study, we try to re-examine the same theme but with an additional variable, namely the observance of accounting rules on the object of government being studied, namely the Kampar Regency OPD in 2021. The Kampar Regency OPD was chosen as the research site because in general the Kampar Regency Government has shown performance achievement and its significant achievements on its strategic goals but still found a number of fraud problems.

The contribution of this research is expected to later be able to contribute in evaluating the performance of the local government of Kampar Regency, especially in relation to the integrity roles of an institution in order to reduce the level of accounting fraud which certainly has an impact on the quality of financial reports, and increase knowledge in terms of developing insight in the field Fraud Accounting in the Regional Government, and can be a contribution of thought in the development of academic knowledge and can be used as a reference or additional evidence for further researchers who will research on the same topic.

2. Theoretical Framework and Hypothesis Development

2.1 Theoretical Framework

2.1.1 Pentagon Fraud Theory

The development of the fraud triangle theory was proposed by Marks (2012), known as the fraud pentagon which adds elements of arrogance and competence to the three elements contained in the fraud triangle theory. Arrogance is the arrogant or haughty attitude of someone who thinks he is capable of cheating. Competence means the ability of the fraud perpetrator to penetrate the internal controls in his company, develop sophisticated embezzlement strategies and be able to control social situations that are able to bring benefits to him by influencing others to cooperate with him (Marks, 2012).

2.1.2 Trends in Accounting Fraud

Accounting fraud is defined as a misstatement arising from fraud in financial reporting, namely a misstatement or intentional omission of amounts or disclosures in financial statements to deceive users of financial statements and misstatements arising from improper treatment, this is often referred to as misuse or fraud. embezzlement is related to the theft of entity assets resulting in financial statements not being presented in accordance with generally accepted accounting principles in Indonesia (IAI, 2016). Accounting fraud is an action taken by someone to gain an advantage that harms others (Romney & Steinbart, 2015).

2.1.3 Compliance with Accounting Rules

In (Thoyibatun, 2012) Compliance with Accounting Rules is an obligation within the organization to comply with all provisions or accounting rules in carrying out financial management and making financial reports in order to create transparency and

accountability in financial management and financial reports produced are effective, reliable and accurate information. In order to produce quality reports, the presentation of financial reports must be in accordance with procedures and principles and work rules in accordance with accounting principles. Accounting principles are a number of rules that serve as guidelines for acting in carrying out accounting.

2.1.4 Individual Morality

Individual morality is a rule that regulates the understanding of good or bad human actions, where humans can distinguish between good and bad things that can be done and forbidden even if they can make it happen, or a principle and rule of decency in social life (Yulianti, 2016). Individual morality is an individual act to do the right thing and is not related to profit or value (Baron & Byrne, 2005). In organizations, the higher the individual's morality, it is expected that the tendency of accounting fraud can be avoided.

2.1.5 Organizational Ethical Culture

Organizational ethical culture is a system of values, norms and beliefs that are owned by each member of the organization which then influences how to work and behave in order to create good and ethical behavior and avoid actions that are detrimental to the organization (Sari, 2018). Organizational ethical culture is ethical values or behavior, beliefs that become role models for all members of the organization that are morally acceptable and legally correct. Organizational management must also provide concrete evidence of the commitment to the ethical culture of the organization by providing strict sanctions against acts that deviate or violate organizational rules and otherwise provide appropriate rewards for the achievements and contributions of employees to the organization.

2.1.6 Leadership Style

Leadership is aspirational power, spirit power, and creative moral strength, which is able to influence members to change attitudes, so that they conform to the wishes of the leader (Kartono, 2008). Leadership is a process of influencing others to support the achievement of relevant organizational goals (Ivancevich, et al., 2006). According to Setyowati (2013), managerial leadership is defined as the process of directing and influencing activities related to the tasks of group members. Leaders have a responsibility both physically and spiritually for the success of the work activities they lead, so being a leader is not easy and not everyone will have the same in carrying out their leadership.

2.2 Hypothesis Development

2.2.1 The Effect of Compliance with Accounting Rules on the Trend of Accounting Fraud Compliance with accounting rules is an obligation within the organization to comply

with all accounting provisions or rules in carrying out financial management and financial reporting in order to create transparency and accountability in financial management and financial reports that produce effective, reliable and accurate information (Thoyibatun,

Thus, an agency or institution will commit fraudulent acts because they are not guided or do not obey the applicable accounting rules. On the other hand, if an agency is guided and obeyed by applicable accounting rules, it can reduce the level of Accounting Fraud Tendency in the organization. The obedience of the leadership and all employees in the organization to the accounting rules will also affect the implementation of activities within the organization related to accounting properly and correctly, so that it will produce effective financial reports and be able to provide reliable and accurate information for interested parties. .

Research conducted by Ekawati (2020), Irwansyah (2018), shows that Compliance with Accounting Rules can prevent and reduce the actions of Accounting Fraud Trends, which means that the higher the obedience of accounting rules in an organization, the lower the tendency for organizational fraud to commit accounting fraud. Based on the description above, the following hypotheses can be made:

H1: Compliance with Accounting Rules Affects the Trend of Accounting Fraud.

2.2.2 The Influence of Individual Morality on the Trend of Accounting Fraud

Individual morality is a rule that regulates the understanding of good or bad human actions, where humans can distinguish between good and bad things that can be done and forbidden even if they can make it happen, or a principle and rule of decency in social life (Yulianti, 2016). The morals possessed by each individual can bring a reflection of the attitude that will be carried out in the community.

So individual morality is an individual act to do the right thing and is not related to profit or value (Baron & Byrne, 2005). In organizations, the higher the individual's morality, it is expected that the tendency of accounting fraud can be avoided.

The results of research conducted by Lestari (2017) state that Morality of Individuals has no effect on the tendency of fraud in the Government. However, research by Fernandhytia (2019) and Putri & Ayu (2019) found that Apparatus Morality/Individual Morality has a significant influence on the tendency of accounting fraud. This indicates that the better the morale of each individual in carrying out his authority as a government apparatus and acting in accordance with existing regulations and regulations, the tendency of accounting fraud can decrease. Based on the description above, the following hypotheses can be made:

H2: Individual Morale Affects the Trend of Accounting Fraud.

2.2.3 The Influence of Organizational Ethical Culture on the Trend of Accounting Fraud Organizational ethical culture is a system of values, norms and beliefs that are owned by

each member of the organization which then influences how to work and behave in order

to create good and ethical behavior and avoid actions that harm the organization (Sari, 2018). Culture can grow because it is developed by individuals who work in an organization and is accepted as values that must be maintained and guidelines for each member as long as they are in the organizational environment and can be considered as a characteristic that distinguishes an organization from others. new members.

The ethical culture of the organization must set a good example to build a strong culture in the organization it leads. The good personality of the leader will be used as a reference by all employees and encourage the establishment of ethical behavior in the organization. Organizational management must also provide concrete evidence of commitment to the organization's ethical culture by providing strict sanctions against acts that deviate or violate organizational rules and otherwise provide appropriate rewards for the achievements and contributions of employees to the organization.

So, the better the organizational ethical culture in an organization, the lower the tendency for accounting fraud to occur. Based on the results of research conducted by Lestari (2017), and Setiawan & Kusumo (2020) concluded that organizational ethical culture has a negative and significant effect on the tendency of accounting fraud. Based on the description above, the following hypotheses can be made:

H3: Organizational Ethical Culture Affects the Trend of Accounting Fraud.

2.2.4 The Influence of Leadership Style on the Trend of Accounting Fraud

Leadership literally comes from the word lead. The word lead contains the meaning of directing, fostering or regulating, guiding and also showing or influencing. Leadership is a process of influencing others to support the achievement of relevant organizational goals (Ivancevich, et al., 2006).

Leadership style is a leader's way of influencing other people or his subordinates in such a way that that person wants to do the leader's will to achieve organizational goals even though personally it may not be liked by him (Luthans, 2006). The results of research by Setiawan & Kusumo (2020) and Lestari (2017) state that leadership style has a significant effect on the tendency of accounting fraud. So, the better the leadership style of an agency, it will be able to reduce the tendency of accounting fraud. Based on the description above, the following hypotheses can be made:

H4: Leadership Style Affects the Trend of Accounting Fraud.

3. Research methodology

The population in this study were all OPD in Kampar Regency. The sampling technique used was saturated sampling technique. The respondents in this study were the Head of the Finance Division, the Head of the Finance Sub-Section and the Treasurer of 30 OPDs in Kampar Regency. The respondents were chosen because the Head of the Finance Division, the Head of the Finance Sub-Section, and the Treasurer are responsible for the

financial statements and are responsible for the results of the accounting information provided so that they can provide the information needed by researchers. The data collection procedure uses primary data collection, namely structured questionnaires that are distributed directly to respondents to be filled out. Data analysis in this study was carried out using multiple linear regression analysis with the help of the SPSS 25 . program

3.1 Definition of Operational Variables and Their Measurement

The variables in this study were measured using a 5-point Likert scale. A scale of 1 represents “very low” and a scale of 5 represents “very high”.

Table 1. Operational definition

Variable	Indicat or	Source	Question Items
Trends in Accounting Fraud	1. Tendency to manipulate, falsify, or alter accounting records.	Wil po (200 6)	1, 2, 3, 4, 5
	2. The tendency to misrepresent or omitevents, transactions, or information.		
	3. Tendency to intentionally misapply accounting principles.		
	4. Tendency to misrepresent financial statements due to theft of assets		
	5. Tendency to misrepresent financial statements due to improper treatment of assets and assets		
Compliance with Accounting Rules	1. Disclosure Requirements	Thoyiba tun (2012)	6, 7, 8, 9, 10
	2. Presenting useful information for the public interest		
	3. Objective		
	4. Meet the precautionary requirements		
	5. Meet the concept presentation consistency		

Individual Morality	1. Preconventional	Udayani andSari (2017)	11, 12, 13
	2. Conventional		
	3. Postconventional		
Organizati onalEthical Culture	1. Visible Role Models	Fachrunis a etal. (2015)	14, 15, 16, 17, 18
	2. Communication Ethical Expectations		
	3. Ethical Training		
	4. Punishment for Unethical Acts		
	5. Ethical Protection Mechanism		
Leadership Style	1. Leader's relationship with members	Pramu ita (2013)	19, 20, 21, 22, 23
	2. Task structure		
	3. Strength Position		
	4. Delegation of Tasks		
	5. Leader Ethics		

4. Research Results and Discussion

4.1 Descriptive Statistical Analysis

Descriptive statistics are intended to analyze data based on the results obtained from respondents' answers to each variable measuring indicator. Descriptive statistics consist of mean, minimum, maximum, and standard deviation.

Table 2. Descriptive Statistics

	N	Minimu m	Maximu m	mean	Std. Deviatio n
Compliance with Accounting Rules	67	34	45	39.37	2,994
Morality Individual	67	14	26	21.76	2,908
Organizational Ethical Culture	67	9	24	18.30	2.876
Leadership Style	67	17	25	20.91	2.314
Trends in Accounting Fraud	67	10	30	18.93	5.349
Valid N (listwise)	67				

Source: SPSS 25 Output Data, 2021

From the results of data processing, it can be seen that all variables show good data distribution because the average value is greater than the standard deviation.

4.2 Hypothesis Testing Results and Discussion

Results Hypothesis testing based on multiple regression analysis testing on SPSS 25 consists of coefficient values, t-statistics and p-values. The coefficient value shows the value of the independent variable to the dependent. The results show that the T-Statistics value is higher than the T-Table value, which in this study the T-Table value for the two-tailed hypothesis is more than 1.96 which means the hypothesis is supported. If the decision-making p-value <0.05 then the hypothesis is accepted and if the p-value > 0.05 then the hypothesis is rejected. A summary of the results can be seen in table 3 below:

Table 3. Hypothesis Testing Results

Hypothesis	Influence	Coefficient	T statistics	Sign Level.	Decision
H1	KAA -> KKA	0.142	0.696	0.489	No effect
H2	MI -> KKA	0.445	2,219	0.030	Take effect
H3	BEO -> KKA	-0.752	-3.054	0.003	Take effect
H4	GK -> KKA	-0.657	-2.183	0.033	Take effect

Source: SPSS Processed Data, 2021

Based on the data in table 3, the results of multiple linear regression obtained multiple regression equations as follows:

$$Y = 31.137 + (0.142)X_1 + (0.445)X_2 + (-0.752)X_3 + (-0.657)X_4 + e$$

4.2.1 The Effect of Compliance with Accounting Rules on the Trend of Accounting Fraud Based on the results of hypothesis testing, it was found that H1 was rejected, meaning

that obedience to accounting rules did not affect the tendency of accounting fraud. This indicates that high compliance with accounting rules is not able to reduce the tendency of accounting fraud. Compliance with accounting rules can reduce the tendency of accounting fraud if it is accompanied by internal control and good morals from the employees themselves, so that there is no intention or opportunity that gives employees the opportunity to commit accounting fraud. This finding is not in line with research by Ekawati (2020), Irwansyah (2018) which states that compliance with accounting rules affects the tendency of accounting fraud.

4.2.2 The Influence of Individual Morality on the Trend of Accounting Fraud

Based on the results of hypothesis testing, it is found that H2 is accepted, meaning that individual morality affects the tendency of accounting fraud. Morals are things that are in accordance with the general beliefs accepted by society, relating to the assessment of the norms of human action. Individual morality will relate to a person's tendency to commit fraud. So that the higher the level of individual moral reasoning and pay more attention to universal things that are done by accounting leaders and staff rather than pay attention to profit alone, it will be able to reduce the level of tendency to commit accounting fraud. This research is in line with research conducted by Fernandhytia (2019) and Putri & Ayu (2019), which show that individual morality affects the tendency of accounting fraud.

4.2.3 The Influence of Organizational Ethical Culture on the Trend of Accounting Fraud

Based on the results of hypothesis testing, it is found that H3 is accepted, meaning that the ethical culture of the organization affects the tendency of accounting fraud. Based on the analysis test results, there is a negative relationship between organizational ethical culture and the tendency of accounting fraud. Organizational ethical culture can be created as a pattern of attitudes possessed by each member of the organization and can form an organizational culture that is in line with organizational goals. The better the organizational culture in a government, the lower the perception of government officials regarding corruption. A good organizational culture will not open up the slightest opportunity for individuals to commit corruption, because a good organizational culture will form organizational actors to have a sense of belonging (a sense of belonging) and a sense of identity (a sense of pride as part of an organization). If the ethical culture of the organization is low, the risk of accounting fraud tends to be higher. The results of this study are in line with research conducted by Setiawan, W., Alfianto, N., & Kusumo, WK (2020) which shows that organizational ethical culture influences the tendency of accounting fraud at the Semarang City Service, as well as in Lestari's research (2017).) which concludes that Organizational Culture has a significant effect on the tendency of accounting fraud.

4.2.4 The Effect of Leadership Style on Accounting Fraud Tendency

Based on the results of hypothesis testing, it is found that H4 is accepted, meaning that leadership style affects the tendency of accounting fraud. Based on the results of the analysis test, there is a negative relationship between leadership style and the tendency of accounting fraud. Leaders who are consistent in norms and ethics tend to create an ethical work environment for the agency they lead. The consistency of the leader will encourage employees or subordinates not to commit fraud. It can be said that the better the leadership style, the lower the possibility of fraud. The results of this study are in line with research conducted by Lestari (2017) which concludes that Leadership Style has a significant effect on the tendency of accounting fraud, as well as research by Setiawan, W., Alfianto, N., & Kusumo, WK (2020) which shows the results that Leadership style has an effect on the tendency of accounting fraud at the Semarang City Government Service.

5. Conclusion

From the results of the evaluation of the research model and hypothesis testing carried out using SPSS 25, it is concluded that:

1. The results of testing the first hypothesis can be concluded that the variable of Compliance with Accounting Rules has no effect on the Trend of Accounting Fraud. This means that the high level of obedience to accounting rules cannot reduce the level of accounting fraud tendency in OPD Kampar Regency.
2. The results of testing the second hypothesis can be concluded that individual morality affects the tendency of accounting fraud. This means that the better the morale of the employees who work in the Kampar Regency OPD, the tendency of accounting fraud will decrease.
3. The results of testing the third hypothesis can be concluded that the Organizational Ethical Culture has an effect on the tendency of accounting fraud. This means that the better the ethical culture in the Kampar Regency OPD, the less the tendency for accounting fraud to occur in the agency.
4. The results of testing the fourth hypothesis can be concluded that Leadership Style has an effect on Accounting Fraud Tendency. This means that the better the style of a person leads in the OPD of Kampar Regency, the tendency of accounting fraud will decrease.
5. The result of testing the coefficient of determination (R^2) is 0.304 or 30.4%. This shows that the tendency of accounting fraud can be avoided by the presence of several factors described in this study, namely Compliance with Accounting Rules, Individual Morality, Organizational Ethical Culture and Leadership Style by 30.4% while the remaining 69.6% is explained by other variables that are not observed. In this study, such as the Effectiveness of Internal Control, Unethical Behavior, Procedural Justice and Distributive Justice.

Although researchers have tried to design and develop this research in such a way, there are still many limitations that might affect the results of the study that still need to be revised in further research, namely the interview method was not carried out in this study, due to the current covid pandemic and respondents requested that the questionnaire be abandoned. So the author can not control the answers of respondents. This study only uses the object of research in Regional Apparatus Organizations (OPD) in one place, namely the Kampar Regency OPD so that it has not provided a clearer picture or generalized the situation in other regions. And this study only uses four independent variables, namely the influence of obedience to accounting rules, individual morality, organizational ethical culture and leadership style, it is suspected that there are many other factors that can be independent variables that can affect the tendency of accounting fraud. And the data collection technique only uses the method of distributing questionnaires which are directly distributed by researchers to respondents.

The suggestions that can be given by researchers are for researchers, this research can be used as a reference or basis for conducting further research on the tendency of accounting fraud. Researchers can add some other variables or reduce

variables. For the Government, this study at least describes a little about the obedience of accounting rules, individual morality, organizational ethical culture, and leadership style towards the tendency of accounting fraud in OPD Kampar Regency. With the results of this study, it is hoped that the government can improve both the influence of obedience to accounting rules, individual morality, organizational ethical culture and leadership style in OPD Kampar Regency in order to avoid accounting fraud. For the community, the community as an agent can see and assess the accountability for budget funds that they have entrusted to the Kampar Regency government. For institutions, all the effects of the hypothesis in this study can be a special input for the OPD of Kampar Regency to pay more attention to the Effect of Compliance with Accounting Rules, Individual Morality, Organizational Ethical Culture and Leadership Style so that agencies can run well and achieve the desired goals. In addition, it can also eliminate the tendency of accounting fraud. Further research should use other variables that can influence the tendency of accounting fraud, both from internal and external factors so that the results of the study will be more extensive than this study. For example, adding the variables of Internal Control Effectiveness, Unethical Behavior, Procedural Justice and Distributive Justice.

From the conclusion of this study, it provides empirical evidence that there are three factors that influence the tendency of accounting fraud, namely individual morality, organizational ethical culture, and leadership style. This has important implications for all OPDs to emphasize attention to the variables that influence the tendency of accounting fraud. Practically, this research is expected to provide input to the OPD in Kampar Regency to take strategic steps in order to reduce the level of accountability for their program activities.

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