

Factors Analysis That Affecting Unethic Behavior and Their Impact on Accounting Fraud

*Eko Adi Widyanto, Zulfikar
Accounting Department
Samarinda State Polyethnic
Samarinda City
eko@polnes.ac.id

*Eva Intan Sari Sukma, Nungky Indah Gayantri,
Doniyatul, Suci Liya Juniyari
Accounting Department
Samarinda State Polyethnic
Samarinda City

Abstract— The purpose of this study to determine the factors that influence unethical behavior and its impact on accounting fraud at PT. ALTRAK 1978 in Samarinda. This study was analyzed using IBM SPSS Statistic 26 software and AMOS Structural Equation Model (SEM) Version 22. The study population was 135 respondents. The results of the study show 1) The effectiveness of the Internal Control System has a negative and significant effect on Unethical Behavior. 2) Compensation Suitability has no significant effect on Unethical Behavior. 3) Compliance with Accounting Rules has no significant effect on Unethical Behavior. 4) The effectiveness of the Internal Control System has a positive and significant effect on Accounting Fraud. 5) Compliance with Accounting Rules has a positive and significant effect on Accounting Fraud. 6) Unethical Behavior has a positive and significant effect on Accounting Fraud. 7) Compensation Suitability has a positive and significant effect on Accounting Fraud.

Keywords— Effectiveness of Internal Control System, Compensation Suitability, Compliance with Accounting Rules, Unethical Behavior, Accounting Fraud. Introduction

I. BACKGROUND

An entity will never escape the shadow of anxiety about fraud. Of the several potential frauds that may occur, accounting fraud ranks at the top. Accounting fraud has recently become the center of attention around the world because it's a growing threat. This type of fraud is characterized by the existence of actions and policies to eliminate or hide the actual information for the purpose of manipulation.

Accounting fraud can take various forms, such as misappropriation of assets, corruption and in presenting fraudulent accountability reports. Therefore, financial reports must be prepared by

competent employees in the field of financial accounting and accounting systems who behave honestly in order to avoid recording errors or accounting fraud. Accounting fraud in some cases occurs due to several triggers, including unethical behavior, internal control systems, compensation suitability and compliance with rules.

Unethical behavior can affect the occurrence of various deviations. The cause of the occurrence is generally due to lack of management supervision so as to provide opportunities for employees to take unethical actions that can harm the company. Employees feel dissatisfied and disappointed with the results obtained from the company as well as weak management supervision which can open up employees' discretion to take actions that can harm the company. This shows that the more someone behaves unethically, the greater the possibility of fraud in the agency.

Efforts to deal with the problem of accounting fraud in preventing fraud can be done by improving the supervisory system in an organization. In order for the results of the monitoring system to show good results, effective internal control is needed. The internal control system is very important for an entity, among others, to provide protection against human weaknesses and reduce actions to make mistakes that are not in accordance with the rules (Fitri 2016). Internal control is part of the company's management system, where internal control can ensure the achievement of objectives, effective performance, compliance with accounting principles and effective risk control with the aim of reducing the number of intentional or unintentional errors in order to avoid fraud committed by employees or authorized parties.

Compensation is something that affects employee behavior. A person will tend to behave unethically and cheat to maximize profits for himself (Hasibuan 2013). Fraud arises because of dissatisfaction or disappointment with the results or compensation they receive for what they have done. The perception of a mismatch between the work done and the compensation received is one of the reasons why fraud is common everywhere.

Compliance with accounting rules is also a factor that affects accounting fraud. The Indonesian Institute of Accountants (IAI) states that compliance with accounting rules is the basis used to prevent actions that deviate from accounting rules. An agency can commit accounting fraud because they are not guided by the applicable accounting rules (Rahmawati 2012:19). Compliance with accounting rules is an obligation in an agency or institution because if the financial statements made are not in accordance with or without following the applicable accounting rules, this situation can lead to unethical behavior and trigger accounting fraud which can make it difficult for the auditor to trace it. The higher the obedience of the agency or institution to the accounting rules, the lower the unethical behavior and accounting fraud committed by management in the agency.

Based on the above description related to the importance of reducing fraud, it is important to try to examine from the point of view of behavior, systems, compensation, and rules, all of which can be connected with the possibility of accounting fraud in an entity.

Identification of Problem

Does the Effectiveness of the Internal Control System, Compensation Suitability and Compliance with Accounting Rules have a significant effect on Accounting Fraud, through Unethical Behavior?

II. LITERATURE REVIEW

2.1 Accounting Fraud

The Indonesian Institute of Accountants (IAI, 2001) defines accounting fraud as a misstatement arising from fraud in financial reporting or the intentional omission of amounts or disclosures in financial statements to deceive users of financial statements. This misstatement arises from improper treatment, this is often referred to as misuse or embezzlement related to the theft of the entity's assets which results in financial statements not being presented in accordance with generally accepted accounting principles in Indonesia. Improper treatment of entity assets can be carried out in various ways including embezzlement of receipts of cash goods, theft of assets, or actions that cause the entity to pay for goods or services that are not received by the entity. Improper treatment of assets may be accompanied by a record of false or misleading

documents involving one or more individuals among management, employees or third parties.

Indicators of measuring the tendency of fraud (Wilopo, 2006) include:

- a. Fraud to manipulate, falsify, or alter accounting records or supporting documents.
- b. Fraud to misrepresent or omit significant events, transactions or information from the financial statements.
- c. Fraud to intentionally misapply accounting principles.
- d. Fraud to misrepresent financial statements due to theft (misuse/ embezzlement) of assets that makes the entity pay for goods/services that are not received.
- e. Fraud to misrepresent financial statements due to improper treatment of assets and is accompanied by false records or documents and may involve one or more individuals among management, employees or third parties.

2.2 Ethical Behavior

According to (Arens 2008:98-100) Most people define unethical behavior as actions that are different from what they consider appropriate in certain situations. Each of us decides for ourselves what we consider unethical behavior, both for ourselves and for others. So we have to understand what causes people to act in ways that we consider to be unethical.

Wilopo (2006) mentions several indicators of measuring unethical behavior are:

- a. Management behavior that abuses position
- b. Management behavior that abuses organizational resources (abuse resources)
- c. Management behavior that abuses power (abuse power)
- d. Management behavior that does nothing (no action)

2.3 Effectiveness of the internal control system

Komaruddin (1994:269) defines effectiveness as a condition that indicates the level of success of a management activity in achieving predetermined goals. The Big Indonesian Dictionary (KBBI) explains that effectiveness is the success of an effort or action. Thus, effectiveness focuses more on the level of success of an agency in achieving the goals or targets that have been determined.

1. Internal control measurement indicators (Wilopo 2006):
 - a. Application of authority and responsibility
 - b. Recording transactions
 - c. Physical control
 - d. Accounting system
 - e. Monitoring and evaluation
2. Effect of Internal Control System Effectiveness on Unethical Behavior

Weak internal controls can provide an opportunity to engage in unethical behavior resulting in accounting fraud that can harm an entity (Shintadevi 2015). (Fitri 2016) states that with internal control, unethical actions will be reduced. If the Internal Control System Effectiveness is high then unethical behavior will decrease. This study shows that the effectiveness of the Internal Control System does not affect the tendency of accounting fraud.

3. Effect of Internal Control System Effectiveness on Accounting Fraud

Internal control is very important for an entity, among others, to provide protection for an entity from human weaknesses and reduce actions to commit fraud that are not in accordance with the rules (Fitri 2016). Research (Rahmi and Sofia 2017) shows that the internal control system has a positive and significant effect on the level of accounting fraud.

2.4 Compensation Suitability

Rivai (2011: 741) explains that compensation is something that employees receive as a substitute for their service contribution to the company. Compensation is the main cost of expertise or work and loyalty in the company's business. Compensation is the main reason why most people are looking for work

1. Indicators of measuring compensation suitability (Wilopo 2006):

- a. Financial compensation
- b. Company recognition for success in carrying out work
- c. Promotion
- d. Task completion
- e. Goal achievement
- f. Personal development

The suitability of compensation is very influential on the behavior of employees or employees, usually someone will behave unethically and act fraudulently to maximize profits for himself because of dissatisfaction or disappointment with the compensation they receive for what they have done (Shintadevi 2015). The provision of compensation in accordance with established procedures is expected to provide a sense of justice for employees and reduce unethical behavior.

2. The Effect of Compensation Suitability on Unethical Behavior

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provide a sense of justice for employees and reduce unethical behavior.

3. The Effect of Compensation Suitability on Accounting Fraud

Rahmawati (2014) states that compensation is remuneration provided by the organization to employees, which can be financial or non-financial in a fixed period. The suitability of compensation given to employees for what they have done is expected to make these employees sufficient so that they do not commit accounting fraudulent actions to maximize their personal benefits where it will harm the agency itself.

2.5 Compliance with Accounting Rules

Shintadevi (2015) 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 the resulting financial reports are effective, reliable and accurate.

1. Indicators of measuring compliance with accounting rules (Wilopo 2006):

- a. Implementation responsibility
- b. Public interest
- c. Integrity
- d. Objectivity
- e. Caution
- f. Confidentiality
- g. Technical standard consistency

2. The Effect of Compliance with Accounting Rules on Unethical Behavior

Roberts et al., (2002:23) in (Kusumastuti 2012) argue that the way the profession is organized, through, among others, a code of ethics, compliance with accounting rules will influence and control employee behavior in the agency. Thus, the more the agency obeys the accounting rules, the lower the unethical behavior in the agency.

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3. The Effect of Compliance with Accounting Rules on Accounting Fraud

Kusumastuti (2012) explains that the failure to prepare financial statements caused by non-compliance can be detected through a clear standard statement. Government Accounting Standards (SAP) were created apart from being an effort to standardize

financial statements, but also to facilitate audits. The results of the study (Wilopo 2006) stated that compliance with accounting rules had a negative impact on fraud

III. RESEARCH METHODS

1. The object and location of the research is PT. ALTRAK 1978. The subject is all employees
2. The population used is 135 respondents
3. The data collection method used is a questionnaire
4. Research Variables
 - a. Accounting Fraud (Endogenous Variables)
 - b. Unethical Behavior (Intervening Variable)
 - c. Effectiveness of Internal Control System, Compensation Compliance, Compliance with Accounting Rules
5. The analytical tool used is Path Analysis with SPSS 25 and AMOS software tools

IV. RESEARCH RESULT

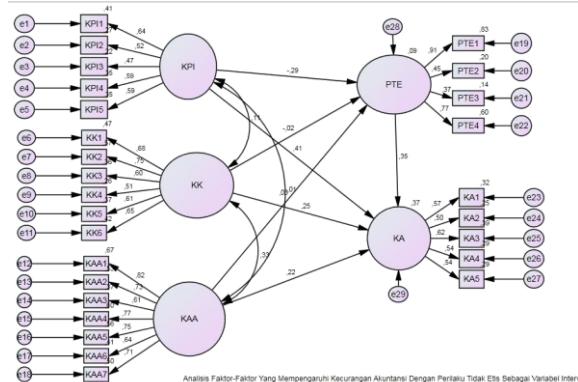
TABLE I. GOODNESS OF FIT INDEX TEST RESULTS

Goodness Of Fit Index	Cut Of Value	Model Result	Stats
Chi-square	Tiny	464,752	UnFit
Significancy Probability	$\geq 0,05$	0,000	UnFit
RMR	$\leq 0,10$	0,056	Fit
RMSEA	$\leq 0,08$	0,060	Fit
GFI	$\geq 0,90$	0,804	Marginal Fit
AGFI	$\geq 0,90$	0,765	UnFit
CMIN/DF	$\leq 2,00$	1,480	Fit
TLI	$\geq 0,95$	0,847	Marginal Fit
CFI	$\geq 0,95$	0,863	Marginal Fit

TABLE II. HYPOTHESIS TEST RESULTS

Variable	Estimat e	Standard-ized	S.E	C.R	Proba-bility	Stats
KPI → PTE	-0,290	-0,200	0,080	-2,489	0,013	Significant
KK → PTE	-0,017	-0,019	0,118	-0,158	0,875	Not Significant
KAA → PTE	0,029	0,021	0,074	0,281	0,778	Not Significant
KPI → KA	0,405	0,396	0,141	2,800	0,005	Significant
KAA → KA	0,224	0,227	0,115	1,975	0,048	Significant
PTE → KA	0,352	0,500	0,174	2,871	0,004	Significant
KK → KA	0,248	0,380	0,185	2,050	0,040	Significant

Path Diagram Results



4. Effect of Internal Control System Effectiveness on Unethical Behavior

Based on the results of testing the first hypothesis, it is suspected that the effectiveness of the Internal Control System has a negative and significant effect on unethical behavior in employees of PT. ALTRAK 1978. This is indicated by the estimated value of -0.290, S.E of 0.080, C.R of -2.489 and p-value of 0.013. H1 is accepted.

This study proves the theory of Arens (2009:377) in (Shintadevi:2015) which states that one of the components in Internal Control, namely integrity and ethical values is a product of ethical standards and entity behavior, which are communicated and enforced in practice which includes management actions. to eliminate or reduce incentives and temptations that might lead employees to act dishonestly, illegally or unethically. With an internal control system, unethical behavior will be reduced. If the effectiveness of the internal control system is high, unethical behavior will decrease (Fitri 2016).

The results of this study support the opinion of Boynoton and Kell (1996:125) in (Wilopo 2006) which states that good internal control is very important, among others, to provide protection for companies against human weaknesses and reduce the possibility of errors and actions that are not in accordance with the rules. These human weaknesses include unethical behavior related to the company and can harm the company. This means that with effective control, the possibility of unethical management behavior can be reduced.

The results of this study support the research conducted by (Wilopo 2006) and (Kusumastuti 2012) which found that the effectiveness of the Internal Control System had a significant negative effect on the tendency of accounting fraud. Effective agency internal control can reduce opportunities for individuals to commit fraud in accounting. Research conducted by (Adelin and Fauzihardiani 2013) shows that the higher the effectiveness of internal control, the lower the tendency for accounting fraud.

The results of this study indicate that the effectiveness of the Internal Control System implemented by an agency if it is more effective will further reduce the Unethical Behavior of employees and management within it.

5. Effect of Compensation Appropriateness on Unethical Behavior

Based on the results of testing the second hypothesis, it is suspected that the effectiveness of the Internal Control System has no significant effect on unethical behavior in employees of PT. ALTRAK 1978. This is indicated by the estimated value of -0.017, S.E of 0.118, C.R of -0.158 and p-value of 0.875. H2 was rejected.

This means that appropriate compensation in the company does not significantly affect the unethical behavior of the company's management. The results of this study are different from various theories that have been applied in accounting, especially agency theory. This theory, among others, states that compensation is an effective means for company management to act in accordance with the wishes of shareholders (Jensen and Meckling: 1976 in Wilopo 2006).

The results of this study are in accordance with the results of research and studies conducted by (Tang et al 2003) conducting research on employees and executives in Hong Kong to determine the relationship between satisfaction with income and salary, organizational commitment, and unethical behavior. The results of his research show that giving a satisfactory salary increases organizational commitment, but at the same time increases the unethical behavior of employees and executives in Hong Kong.

Research conducted by (Wulandari 2016) states that employees' unethical behavior in achieving company goals is with management compensation. Management compensation is various forms of compensation provided by the organization to employees for the time, thoughts and energy they contribute to the company.

The results of this study support research conducted by (Fauzi 2011) which found that compensation suitability had no significant effect on unethical behavior. The results of the study (Wulandari 2016) stated that compensation had no significant effect on unethical behavior.

These findings indicate that appropriate compensation for the company does not reduce the unethical behavior of employees and company management. Efforts to increase employee salaries and company management do not necessarily reduce unethical behavior.

6. The Effect of Compliance with Accounting Rules on Unethical Behavior

Based on the results of testing the third hypothesis, it is suspected that Compliance with Accounting Rules has an insignificant positive effect on Unethical Behavior on employees of PT. Altrak 1978. This is indicated by the estimated value of 0.029, S.E of 0.074, C.R of 0.281 and p-value of 0.778. H3 was rejected.

The results of this study do not support previous research, (Wilopo 2006) concluded that the higher the company's compliance with accounting rules, the lower the unethical behavior of the company's management. Obedience to accounting rules is indicated by compliance with company rules or those in charge of preparing financial statements in following and implementing accounting rules.

The results of this study support the research conducted by (Hadi and Prasaja 2015) which states that Accounting Rules Compliance (KAA) has an insignificant positive effect on Unethical Behavior, so that Unethical Behavior and Accounting Fraud can be avoided. The results of the study (Fitri 2016) stated that Compliance with Accounting Rules had a positive and insignificant relationship with Unethical Behavior.

The rejection of this hypothesis is because the research conducted illustrates that there is an insignificant positive result on the obedience of accounting rules on the unethical behavior of an accountant. The results of this study are not in line with previous research. That the company should have high compliance with accounting rules so that unethical behavior will not appear.

This positive result can be interpreted that compliance with accounting rules at PT. ALTRAK 1978 is low so that it can allow for unethical behavior to occur without being noticed by other parties.

7. Effect of Internal Control System Effectiveness on Accounting Fraud

Based on the results of testing the fourth hypothesis, it is suspected that the effectiveness of the Internal Control System has a significant positive effect on accounting fraud on employees of PT. ALTRAK 1978. This is indicated by the estimated value of 0.405, S.E of 0141, C.R of 2.800 and p-value of 0.005. H4 is accepted.

The results of this study state that the results of the empirical test of this study are in accordance with the analysis in attribution theory and agency theory. Attribution theory explains a person's behavior towards the surrounding events and knows the reasons for doing such behavior. The Attribution Theory proposed by Robbins (2006) in (Rahmi and Sofia, 2017) explains that a person's behavior caused by internal factors is behavior that is believed to be under control or originating from within the individual such as personality traits, motivations or abilities. Agency theory explains the organization as a contractual

relationship between managers and principals which is full of various interests from each party. When the interests of one of the parties have their opportunity to be fulfilled, there is a possibility for them to behave deviantly. Therefore, a structure is needed that can limit the behavior of managers, one of which is in the form of internal control.

The results of this study support research conducted by (Rahmi and Sofia, 2017) which shows that the internal control system has a positive influence on the occurrence of Accounting Fraud Trends this is due to the influence of the environment (as one of the components of internal control) which is arranged in an effort to suppress the emergence of fraud. accountancy. This research suggests that the environment is developed in such a way that it can be a guide for the desired behavior. The results of the study (Meliany and Hernawati 2013) stated that the effectiveness of internal control statistically had a positive influence on the tendency of accounting fraud.

With the Effectiveness of the Internal Control System, physical examination of the company's feasibility (cash, inventory and others) can be carried out continuously so that accounting fraud does not occur. The results of this study indicate that the better the internal control does not reduce accounting fraud in the company.

8. The Effect of Compliance with Accounting Rules on Accounting Fraud

Based on the results of testing the fifth hypothesis, it is suspected that obedience to accounting rules has a significant positive effect on accounting fraud on employees of PT. ALTRAK 1978. This is indicated by the estimated value of 0.224, S.E of 0115, C.R of 1.975 and p-value of 0.048. H5 was rejected.

The results of this study indicate that compliance with accounting rules has a positive and significant relationship to the tendency of accounting fraud. This study does not support the research conducted (Wilopo 2006) and (Shintadevi 2015) which state that compliance with accounting rules has a significant negative effect on the tendency of accounting fraud. Compliance with Accounting Rules is behavior that complies with accounting standards that have been set in the preparation and presentation of financial statements so that the financial statements presented can be more effective and the information obtained is accurate.

The results of this study support the research conducted by (Rahma and Haryoso 2018) which states that the obedience of accounting rules has a positive and significant effect on accounting fraud so that this shows that if the Compliance of Accounting Rules in the company increases, the tendency of accounting fraud will also increase. The results of the study (Nuriani et al. 2018) stated that Compliance with Accounting Rules had a positive and significant effect

on the Trend of Accounting Fraud. The existence of these accounting rules, avoids deviant actions that can harm the agency. If financial management is not in accordance with applicable accounting regulations or standards, then this condition will allow a treasurer to commit fraudulent actions that will harm the agency.

The rejection of this hypothesis is due to other factors such as high compliance with accounting rules that may not necessarily reduce accounting fraud that occurs, for example, the pressure factor in a company to present good financial statements and in accordance with accounting regulations that encourage employees to falsify or manipulate financial statements. document).

9. Effect of Unethical Behavior on Accounting Fraud

Based on the results of testing the sixth hypothesis, it is suspected that obedience to accounting rules has a significant positive effect on accounting fraud on employees of PT. ALTRAK 1978. This is indicated by the estimated value of 0.352, S.E of 0.174, C.R of 2.871 and p-value of 0.004. H6 is accepted.

The theory of moral development, Kohlberg (2009:267) in (Darmawan, 2019) states that morals develop through three stages, namely (1) pre-conventional, (2) conventional and (3) post conventional. The post-conventional stage is the end of the stage of moral development that forms the ethical principles of management. This principle shows the attitude of management in managing the company. These principles represent the attitude of management in managing a company or agency.

The results of this study support the research conducted by (Wilopo 2006) which explains that unethical behavior can have an influence on the occurrence of accounting fraud tendencies in a management. The results of the study (Dewi, 2017) The results of the study concluded that unethical behavior had a significant and positive effect on the tendency of accounting fraud. The higher the unethical behavior in the company, the higher the tendency for fraudulent companies to commit accounting fraud.

The results of this study indicate that the more employees or management take unethical actions or behavior, the higher the accounting fraud committed by employees and management in it. Unethical behavior is behavior that should not be done but is deliberately done to achieve certain goals such as abusing position and power to seek profit and for personal interests so that if unethical behavior increases, the tendency for accounting fraud also increases.

10. The Effect of Compensation Suitability on Accounting Fraud

Based on the results of testing the seventh hypothesis, it is suspected that obedience to accounting rules has a significant positive effect on

accounting fraud on employees of PT. ALTRAK 1978. This is indicated by the estimated value of 0.248, S.E of 0.185, C.R of 2.050 and p-value of 0.040. H7 is accepted.

Horwarth's (2012) theory in (Sunaryo et all, 2019) in the theory of fraud pentagon which states that fraud can be influenced by pressure and rationalization. The higher the compensation, the higher the position and authority that makes a person have a great sense of responsibility for his work, so that the tendency of employees to commit fraud by manipulating financial statements is increasing.

The results of this study support research conducted by (Thoyibatun 2009) and (Erickson, Hanlon and Maydew 2004) which state that Compensation Suitability has a significant positive effect on Accounting Fraud Trends. The positive influence of Compensation Suitability on the opportunities for fraud in private companies can be interpreted as the higher the compensation given to an employee, the higher the responsibility and authority of the employee. The results of the study (Meliyan and Hernawati 2013) state that the Compensation Suitability statistically has a positive influence on the tendency of accounting fraud. The existence of appropriate compensation so that employees can complete their work well.

Someone who has authority and power tends to be more likely to commit fraud. The desire to get an increase in bonuses or a higher position makes management dare to condition accounting fraud in the company by describing the company's profits that continue to increase, because company management is afraid of losing their position if they show a bad company image.

Based on the data obtained, the company always pays attention to the welfare of all its employees so that they can synergize with each other to create optimal work productivity. Employee welfare improvement programs are provided both materially and non-materially. The material program is a welfare program that is directly related to employee performance and compensation can be given in the form of transportation allowance, meal allowance, pension, holiday allowance, position fee, bonus, medical allowance, official clothes and leave money. Meanwhile, non-material programs are company programs for all employees without discrimination. In addition, the company provides variable compensation including allowances, location, certain position allowances, overtime compensation and performance achievement bonuses. Thus, higher compensation does not reduce accounting fraud.

V. CONCLUSIONS

1. The effectiveness of the Internal Control System has a negative and significant effect on unethical behavior in employees of PT. Altrak 1978.

2. Compensation suitability has no significant effect on Unethical Behavior on employees of PT. Altrak 1978.
3. Compliance with accounting rules has no significant effect on unethical behavior in employees of PT. Altrak 1978.
4. The effectiveness of the Internal Control System has a positive and significant effect on Accounting Fraud in the employees of PT. Altrak 1978.
5. Compliance with Accounting Rules has a positive and significant impact on Accounting Fraud on employees of PT. Altrak 1978.
6. Unethical Behavior has a positive and significant effect on Accounting Fraud on employees of PT. PT. Altrak 1978.
7. Compensation Suitability has a positive and significant effect on Accounting Fraud on employees of PT. Altrak 1978.

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