



# Management Information System based on Study Program Accreditation Instrument Postgraduate at Tadulako University

1<sup>st</sup> Muliati  
Faculty of Economics and Business  
Tadulako University  
Palu, Indonesia  
[muly\\_ak@yahoo.co.id](mailto:muly_ak@yahoo.co.id)

2<sup>nd</sup> J Kadang  
Faculty of Economics and Business  
Tadulako University  
Palu, Indonesia

3<sup>rd</sup> Insarullah  
Faculty of Law  
Tadulako University  
Palu, Indonesia

4<sup>th</sup> N Edy  
Faculty of Agriculture  
Tadulako University  
Palu, Indonesia

5<sup>th</sup> R Ramlan  
Faculty of Engineering  
Tadulako University  
Palu, Indonesia

6<sup>th</sup> W Harso  
Faculty of Mathematics and  
Natural Sciences  
Tadulako University  
Palu, Indonesia

7<sup>th</sup> N Serdiati  
Faculty of Animal Husbandry  
Tadulako University  
Palu, Indonesia

8<sup>th</sup> Rosmawati  
Faculty of Social and Political  
Sciences  
Tadulako University  
Palu, Indonesia

9<sup>th</sup> Aminah  
Faculty of Teaching and Education  
Tadulako University  
Palu, Indonesia

*Abstract* - The nine accreditation criteria are key strategic points in managing the governance of Postgraduate Tadulako University. However, the documentation of the implementation processes at the Postgraduate are not well recorded. In this work, the factors that become obstacles to the education management system and student services according to the Study Program Accreditation Instrument (SPAI) at the Postgraduate Tadulako University were studied. The undocumented process of managing education and services according to SPAI is a problem in dealing with the nine criteria-based accreditation system. The study was conducted with the descriptive research method. Respondents in this study were all stakeholders in the Study Programs at the Postgraduate Tadulako University. The study results indicate that not all study programs in Postgraduate have accreditation documents following the nine SPAI criteria. The main obstacle is the lack of understanding of the nine SPAI criteria and knowledge about the data storage process.

**Keywords** - Management Information System, SPAI, Postgraduate

## I. INTRODUCTION

Information systems are essential in an organization. Organizations that adopt a technology system that is understood will facilitate work and decision making more effectively and efficiently [1]. Business planning and development become more scalable when all systems that manage information are running well [2]. All parts of the organization will be connected, and the resulting information will be better and less error-prone.

Information systems offer various opportunities for institutions to automate, produce, and share information effectively [3]. The successful implementation of a particular information system can only be achieved when the knowledge and resources managed are also available adequately. Information system planning plays a crucial role in developing knowledge and information management [4], [5]. The information management process is claimed to be a fundamental process to improve the capabilities of particular technologies, the successful adoption and implementation of technology, and process efficiency [5].

An information system provides value to the company as a solution for management and organizations in responding to the challenges posed by the environment [6]. Likewise, the Postgraduate

program at Tadulako University improves the management of education and student services. Requires an integrated Management Information System so that the quality-of-service increases and data governance is getting better, which will provide added value during the accreditation process.

The quality assurance unit within the university becomes a unit that provides information about the quality of a task unit, in this case, faculty or postgraduate. The information provided by the Quality Assurance Unit (QA) is based on the criteria to be assessed in the accreditation assessment of the National Accreditation Board for Higher Education (BAN-PT) or the like. In this assessment, the indicators to be assessed are determined.

The assessment indicators before 2020 are based on the Study Program Accreditation Instrument, which was established in 2008-2011 and is in effect until 2019 (IAPS 3.0). With the latest regulations related to accreditation, BAN-PT made adjustments so that the Study Program Accreditation Instrument version 4.0 (IAPS 4.0) was set. The fundamental changes with the implementation of IAPS 4.0 are the number of standards in IAPS 3.0 as many as six standards to 9 indicators in IAPS 4.0, and changes in the responsibility for proposing accreditation documents from the Chair/Coordinator of the Study Program to the Head of the Study Program Management Unit. Thus, the Postgraduate as a Study Program Management Unit (UPPS) needs to provide a database related to IAPS 4.0.

The data required in the 9 IAPS 4.0 criteria must be met and completed to obtain a high score. Quality assurance must prepare according to the nine criteria of the form, the purpose of which is to measure the level of exceeding the National Higher Education Standards and be able to distinguish the success of implementing QA properly [7].

The performance indicators in IAPS 4.0 consist of 9 criteria [8]: 1). Vision, Mission, Goals and Strategy; 2). Civil Service System; 3). Student; 4). Human Resources; 5). Finance, Facilities and Infrastructure; 6). Education; 7) Research; 8) Community Service; 9) Outcomes and Achievements of Tridharma. The nine criteria require good and neat data management. The governance in question includes the management of reports and data storage in each study program. Simply put, all activities carried out by the study program are recorded in the nine criteria for the accreditation assessment. Therefore, it requires a suitable Management Information System (MIS) to support improving the

quality and service of study programs. Good data management will reflect the performance of the Study Program.

Legitimate, complete and actual data is the primary source to produce valid, accurate and actual information that can be used to make performance appraisals, decisions/policies that are acceptable, on target and on time. However, in reality, during providing and managing data, especially in the Postgraduate Program, there are still problems such as the unavailability of data when needed. Therefore, this study aims to find incomplete data from the nine criteria. With this incomplete data search, it is hoped that it will provide an overview of the readiness of each study program towards the accreditation process. In the long term, the results of this study can support the formation of an information system based on the accreditation of study programs at the Postgraduate Tadulako University.

## II. METHODOLOGY

This research method is divided into several parts, namely:

### a. Method of collecting data

The data collection method in this study was to distribute questionnaires to respondents simultaneously. The questionnaire consists of several questions about how to store data in the study program at the Postgraduate Tadulako University

### b. Respondent

Respondents targeted in this study were the chairperson and staff of the study program at the Postgraduate Tadulako University. There are 8 (eight) study programs, namely Masters in Agricultural Sciences, Masters in Rural Area Development, Masters in Science Education, Masters in Social Studies Education, Doctoral Programs in Agricultural Sciences, Doctoral Programs in Economics, Doctoral Degrees in Science Education, and Doctoral Programs in Social Sciences as well as postgraduate management at Tadulako University.

### c. Data analysis

The data analysis used in this research is descriptive. Descriptive analysis can provide an overview of the data stored in each study program at the Postgraduate Tadulako University.

**III. RESULTS**

The results of this study indicate that nine respondents provided information on nine criteria with the following explanation.

**3.1. Vision, mission, goals and strategy data**

The first criteria are Vision, Mission, Goals and Strategy, which consists of three questions shown in Table 1

Table 1. Data vision, mission, aim, and strategy

Variable	Availability	%	Storage Form	%
Decree of establishment the study Program	Available	100	File	37.5
	Not available	0	Cloud	0
			Print Out	100
			WEB	12.5
			Not available	0
Strategic plan of postgraduate	Available	50	File	12.5
	Not available	50	Cloud	0
			Print Out	50
			WEB	12.5
			Not available	50

Table 1 above shows that of the three documents, only the SK document for the establishment of study programs is owned by all study programs at the Postgraduate Tadulako University, with storage in the form of printouts (100%). There are only 50% of Tadulako University Postgraduate strategic plan documents owned by study programs and stored in files (12.5%) and WEB (12.5%).

**3.2. Governance, management, and cooperation**

The second criterion is governance, management, and cooperation. The second criteria in the Postgraduate study program at Tadulako University are shown in Table 2 below

Table 2. Governance, management, and cooperation

Variable	Availability	%	Storage Form	%
Postgraduate organizational structure and	Available	50	File	25
work procedure documents	Not available	50	Cloud	0
			Print Out	37.5
			WEB	12.5

			Not available	50
Government performance accountability	Available	12.5	File	0
report document	Not available	87.5	Cloud	0
			Print Out	12.5
			WEB	0
			Not available	87.5
Management review meeting documents	Available	0	File	0
	Not available	100	Cloud	0
			Print Out	0
			WEB	0
			Not available	100
Internal quality assurance system	Available	12.5	File	37.5
Documents	Not available	87.5	Cloud	0
			Print Out	12.5
			WEB	0
			Not available	62.5
Cooperation with partner institutions	Available	37.5	File	0
Documents	Not available	62.5	Cloud	0
			Print Out	25
			WEB	12.5
			Not available	62.5
Documents of the process and results of evaluating service satisfaction for stakeholders	Available	50	File	50
	Not available	50	Cloud	0
			Print Out	25
			WEB	0
			Not available	50
Academic guidance	Available	100	File	50

documents				
	Not available	0	Cloud	0
			Print Out	100
			WEB	12.5
			Not available	0
Study program quality control group	Available	12.5	File	0
	Not available	87.5	Cloud	0
			Print Out	0
			WEB	25
			Not available	87.5

Table 2 shows the data held by the Postgraduate study program at Tadulako University related to governance, governance and cooperation. There are 50% of study programs that have documents on organizational structure and postgraduate work procedures with file storage (25%); only 12.5% of study programs have a government agency performance accountability report (LAKIP) document and are kept in the printout (12.5%). As for the management review meeting documents, all study programs do not have them. For internal quality assurance system (SPMI) documents, only 12.5% of study programs have files (37.5%). Likewise, only 37.5% of study programs have printouts (25%). There are 50% of study programs that have process documents and evaluation results of service satisfaction for stakeholders (students, lecturers, education staff, graduate users and partners) in file form (50%), while all study programs have academic guidelines in file form (50%). Only 12.5% of study programs have and are in WEB (25%).

**3.3. Students**

The third criterion is students. The third criteria in the Postgraduate study program at Tadulako University are shown in Table 3 below

Table 3. Students

Variable	Availability	%	Storage Form	%
Document data of Permanent	Available	75	File	12.5
Lecturer Study Program (DTPS)	Not available	25	Cloud	0
along with physical evidence of			Print Out	75
certificates, and certificates			WEB	0
according to competence.			Not available	25
Document data of Non-Permanent	Available	37.5	File	0
Lecturers of Study	Not	62.5	Cloud	0

Programs along with physical evidence of	available			
			Print Out	37.5
certificates, and certificates			WEB	0
according to competence.			Not available	62.5
DTPS Data Document as the Main	Available	50	File	37.5
Advisor of student	Not available	50	Cloud	0
thesis/dissertation			Print Out	50
			WEB	0
			Not available	50
DTPS Data Document in conducting	Available	37.5	File	25
Research and PKM.	Not available	62.5	Cloud	0
			Print Out	37.5
			WEB	0
			Not available	62.5
Process Data Document and Lecturer	Available	37.5	File	12.5
Performance (BKD)	Not available	62.5	Cloud	0
			Print Out	25
			WEB	0
			Not available	62.5

Table 3 above shows information about criteria 3, namely students. Two documents are owned by all study programs, namely active student documents (Magister batch 2017 – 2021)/(Doctoral batch 2015–2021) in the form of files (75%) and student documents on leave (S2 class 2017-2021)/(S3 class of 2015 – 2021) in the form of print outs (100%). There are also two documents that 87.5% of the study programs have, namely the new student selection document (Magister batch 2017 – 2021)/(Doctoral batch 2015 – 2021) in printout form (62.5%) and tracer study and alumni data storage in printout form (62.5%). Meanwhile, for policy documents regarding the new student admission system and student services, 75% of study programs have printouts (62.5). Likewise, with student documents dropping out (Magister batch 2017 – 2021)/(Doctoral batch 2015 – 2021) only 37.5% of study programs have in file form (25%), and a list and physical

evidence of student awards list only 12.5% of study programs that have in the form of print out (12.5%).

**3.4 Human Resources**

The fourth criterion is human resources. Information regarding the fourth criteria in the Postgraduate study program at Tadulako University is shown in Table 4 below

Table 4. Human Resources

Variable	Availability	%	Storage Form	%
Document data of Permanent	Available	75	File	12.5
Lecturer Study Program (DTPS)	Not available	25	Cloud	0
along with physical evidence of			Print Out	75
certificates, and certificates			WEB	0
according to competence.			Not available	25
Document data of Non-Permanent	Available	37.5	File	0
Lecturers of Study Programs along	Not available	62.5	Cloud	0
with physical evidence of			Print Out	37.5
certificates, and certificates			WEB	0
according to competence.			Not available	62.5
DTPS Data Document as the Main	Available	50	File	37.5
Advisor of student	Not available	50	Cloud	0
thesis/dissertation.			Print Out	50
			WEB	0
			Not available	50
DTPS Data Document in conducting	Available	37.5	File	25
Research and PKM.	Not available	62.5	Cloud	0
			Print Out	37.5
			WEB	0
			Not	62.5

			available	
Process Data Document and Lecturer	Available	37.5	File	12.5
Performance	Not available	62.5	Cloud	0
(BKD)			Print Out	25
			WEB	0
			Not available	62.5

Table 4 above shows information about criterion 4, namely human resources. There are 75% of study programs that have data documents for permanent lecturers in the Study Program (DTPS) and physical evidence of diplomas and certificates according to competence in the form of printouts (75%). In comparison, for DTPS data documents as principal supervisors, only 50% of study programs have printout forms (50%). Furthermore, only 37.5 study programs have non-permanent study program lecturer data along with physical evidence of diplomas, certificates according to competence in the form of printouts (37.5%); DTPS data documents in conducting research and PKM in the form of printouts (37.5%); and document data processes and results of lecturer performance assessment (BKD) in the form of print out (25%).

**3.5. Finance, facilities and infrastructure**

The fifth criterion is finance, facilities and infrastructure. Information regarding the fifth criteria in the Postgraduate study program at Tadulako University is shown in Table 5 below.

Table 5. Finance. facilities and infrastructure

Variable	Availability	%	Storage Form	%
Data document list of salary and	Available	37.5	File	0
honorarium for study program lecturers and education personnel	Not available	62.5	Cloud Print Out WEB Not available	0 37.5 0 62.5
Data document list of learning operational fund usage, indirect operational fund	Available	12.5	File Cloud Print Out WEB	0 0 12.5 0
	Not available	87.5	Not available	87.5
Data document list the use of				

student operational costs, research, and PKM	Available	0	File	0
			Cloud	0
		100	Print Out	100
			WEB	
Data documents usage list of HR, facilities and investment fees availability of academic guidance documents	Not available	12.5	Not available	0
				0
				12.5
	Available	87.5	File	0
			Cloud	87.5
			Print Out	
			WEB	
	Not available		Not available	

Table 5 above shows criteria 5, namely finance, facilities and infrastructure. Only 37.5% of study programs have a data document of the list of salary and honorarium for Study Program lecturers and education staff in the form of the printout (37.5%). Furthermore, only 12.5% of study programs have a data document listing the use of learning operational funds, indirect operational funds in the form of a printout (12.5) and a data document listing the use of HR investment costs, facilities and investment availability of academic guide documents in the form of a print out (12.5%). While the data document lists student operational costs, research, and community services, no study program has it.

**3.6. Education**

The sixth criterion is education. Information regarding the sixth criteria in the Postgraduate study program at Tadulako University is shown in Table 6 below.

Table 6. Education

Variable	Availability	%	Storage Form	%
Data document the process of	Available	50	File	25
preparing, evaluating and developing	Not available	50	Cloud	0
curriculum.			Print Out	50
			WEB	0
			Not available	50
Curriculum documents	Available	62.5	File	25

	Not available	37.5	Cloud	0
			Print Out	62.5
			WEB	0
			Not available	12.5
Data document the process of preparing, evaluating and developing the semester lesson plan	Available	37.5	File	12.5
	Not available	62.5	Cloud	0
			Print Out	37.5
			WEB	0
			Not available	62.5
Semester lesson plan documents for each course	Available	50	File	25
	Not available	37.5	Cloud	0
		12.5	Print Out	62.5
			WEB	0
			Not available	37.5
Document data process and results of student satisfaction evaluation of the education process	Available	75	File	12.5
	Not available	25	Cloud	0
			Print Out	75
			WEB	0
			Not available	25
Management review meeting results document	Available	25	File	12.5
	Not available	75	Cloud	0
			Print Out	25
			WEB	0
			Not available	75
Data Document List of research results/community services of permanent lecturer which is the basis for developing courses	Available	37.5	File	25
	Not available	62.5	Cloud	0
			Print Out	25
			WEB	0
			Not available	62.5

Table 6 above shows information about criterion 6, namely education. There are 75% of study programs that have process data documents and evaluation results of student satisfaction with the education process in the form of printouts (75%), while for curriculum documents there are 62.5% of study programs that have them in the form of print outs (62.5%). There are 50% of study programs that have data documents on the process of preparing, evaluating and developing curriculum in the form of printouts (50%) and RPS documents for each subject in the form of printouts (62.5%). There are 37.5% of

study programs that have data documents on the process of preparing, evaluating and developing RPS in the form of printouts (37.5%) and data documents on the list of research results/PKM DTPS which are the basis for developing courses in the form of files and print outs (25%). Meanwhile, only 25% of study programs have printed documents on the results of the management review meeting (25%).

**3.7. Research**

The seventh criterion is research. The seventh criteria in the Postgraduate study program at Tadulako University are shown in Table 7 below.

Table 7. Research

Variable	Availability	%	Storage Form	%
Policy document and research road map	Available	12.5	File	12.5
	Not available	87.5	Cloud	12.5
			Print Out	87.5
			WEB	25
Quality assurance research document	Available	12.5	File	0
	Not available	87.5	Cloud	0
			Print Out	12.5
			WEB	0
Documents data thesis and dissertation of students involved in lecturer research	Available	25	File	25
	Not available	75	Cloud	0
			Print Out	12.5
			WEB	0
Management documents	Available	0	File	0
	Not available	100	Cloud	0
			Print Out	0
			WEB	0
		Not available	100	

Table 7 above shows information about criteria 7, namely research. All study programs do not yet have a management review meeting document, while the available documents for thesis and dissertation data for students involved in lecturer research are only 25% of study programs that have in file form (25%). Furthermore, only 12.5% of study programs have policy documents

and research roadmaps in printout (87.5%) and QA research documents in printout (12.5%).

**3.8. Community Service**

The eighth criterion is community service. Information on the eight criteria in the Postgraduate study program at Tadulako University is shown in Table 8 below.

Table 8. Community service

Variable	Availability	%	Storage Form	%
Policy document and community service road map	Available	0	File	0
	Not available	100	Cloud	0
			Print Out	0
			WEB	0
			Not available	100
QA community service document	Available	0	File	0
	Not available	100	Cloud	0
			Print Out	0
			WEB	0
			Not available	100
Documents data thesis and dissertation of students involved in community service lecturers	Available	0	File	0
	Not available	100	Cloud	0
			Print Out	0
			WEB	0
			Not available	100
Management Review Meeting Documents	Available	0	File	0
	Not available	100	Cloud	0
			Print Out	0
			WEB	0
			Not available	100

Table 8 above shows information about criteria 8, namely community service. The data shows that all study programs do not yet have policy documents and community service road maps, QA community service documents, available documents for thesis and dissertation data for students involved in community service lecturers, and management review meeting documents.

**3.9. Outcomes and Achievements of Tridharma**

The ninth criterion is the outcome and achievement of the Tridharma. Information on the

eight criteria in the Postgraduate study program at Tadulako University is shown in Table 9 below.

Table 9. Outcomes and achievements of tridharma

Variable	Availability	%	Storage Form	%
QA documents outcomes achievements of Tridharma	Available	12.5	File	0
	Not available	87.5	Cloud	0
			Print Out	25
			WEB	0
			Not available	75
Document tracer study	Available	75	File	37.5
	Not available	25	Cloud	0
			Print Out	25
			WEB	12.5
			Not available	25
Management review meeting documents	Available	12.5	File	0
	Not available	87.5	Cloud	0
			Print Out	12.5
			WEB	87.5
			Not available	0

Table 9 above shows information about criteria 9, namely the outcomes and achievements of Tridharma. There are 87.5% of study programs that have tracer study documents in the form of files (37.5%), while for the output QA documents and tridharma achievements in the form of printouts (25%) and management review meeting documents at WEB (87.5%) only 12.5% study programs which has both documents.

The survey results (Table 1 – Table 9) describe that the Management Information System still needs improvement. The availability of the required data on average is not yet available. This will affect the availability of data when the study program carries out the accreditation process. Study programs under the Postgraduate need to improve their system information. A good SIM is a solution for study programs and postgraduates [6].

The Management Information System (MIS) must be well integrated between each unit to produce information that can be used in strategic decision making to improve the management of institutions and students during the study period as well as lecturers [9]-[11]. So it is necessary to improve the data storage process. Each activity's data and output are carried out at the

postgraduate level, and each study program is based on nine criteria.

Improving the SIM process through three essential activities [6]: Input is an activity to collect data from inside or outside the Postgraduate and Study Program. Processing, data processing activities are made in the form of reports that have information value. Output, the activity of distributing processed information to interested parties or during the implementation of accreditation.

#### IV. CONCLUSION

Internal control systems, adherence to accounting standards, and individual morality to cheating tendencies all have a substantial impact on fraud tendencies at the same time. Internal control mechanisms have a substantial detrimental impact on fraud behaviors. Fraud inclinations are unaffected by accounting rules compliance. Individual morality has a substantial and detrimental impact on cheating inclinations. The Central Sulawesi Provincial Government is urged to identify the causal reasons and take actions to enhance fraud prevention based on the results of respondents' replies with the lowest mean on internal control system variables. The next study should be undertaken in Palu City or a Regency in Central Sulawesi, with other factors such as Leadership Style and organizational commitment added to discover how much effect leaders have over their subordinates' financial management. Subsequent research should use other sampling techniques, such as cluster random sampling and purposive sampling techniques. The data retrieval method used is to distribute questionnaires to respondents. Researchers do not conduct direct interviews with respondents, so researchers are not directly involved in activities at the research site, so conclusions are only based on data that has been taken as well as observations in the field. This study was only conducted in Central Sulawesi Province by including 3 dependent variables and 1 independent variable. Though there are still many other variables that can affect the tendency of fraud in regional device organizations in Central Sulawesi Province. Researchers were constrained in the distribution of questionnaires to the Liaison Agency because the location of the office located in Jakarta resulted in the data processed in this study did not reach the total sample that had been determined.



## REFERENCES

- [1] Goddess, Chindy Kurnia Rahma 2017 Influence of Internal Control, Compensation Suitability, Adherence to Accounting Rules, and Unethical Behavior Against Accounting Fraud Tendencies (Empirical Study on Bengkalis Regency SKPD) Thesis Faculty of Economics, Riau University
- [2] Eliza, Yulina 2015 Influence of Individual Morality and Internal Control On Accounting Fraud Tendencies (Empirical Study on SKPD In Padang City) ISSN: 2337-4314 Accounting Journal Vol 4 No 1 October 2015
- [3] Gustina, Ira 2018 Influence of Internal Control System and Adherence of Accounting Rules Against Accounting Fraud Tendencies in SKPD Indragiri Hulu Regency ISSN: 2089-6255 Journal of Accounting and Finance Vol 7 No 2 July-December 2018
- [4] Gondodiyoto, Sanyoto 2007 Audit of Information Systems approach CobIT Jakarta; Media Discourse Partner Publisher
- [5] Kohlberg L (1971) Stages of Moral Development as a Basis of Moral Education Scientific work Unpublished
- [6] Lestari, Linda and Supadmi Ni Luh 2017 Influence of Internal Control, Integrity and Information Asymmetry on Accounting Fraud ISSN: 2302-8556 E-Jurnal Akuntansi Udayana University
- [7] Government Regulation No 60 of 2008 concerning Government Internal Control System (SPIP)
- [8] Rahmawati, Ardiana Peni, and Idjang Soetikno 2012 Analysis of the Influence of Internal Factors and Management Morality on Accounting Fraud Tendencies Journal of Publications
- [9] Rizky, Muammar and Fauziah Aida Fitri 2017 Effect on Effectiveness of Internal Control, Compliance of Accounting Rules, Law Enforcement, and Unethical Behavior Against Accounting Fraud Scientific Journal of Accounting Economics Students (JIMEKA), 2(2): 10-20
- [10] Rodiah, siti, Ika Ardianni, and Aftania Herlina 2019 Influence of Internal Control, Adherence of Accounting Rules, Morality of Organizational Cultural Management Against Accounting Fraud Journal of Accounting and Economics, Vol 9 No1, June 2019
- [11] Sari, Diana 2013 Influence of Government Internal Control System, Implementation of Government Accounting Standards, Completion of Audit Findings on The Application of Principles of Good Governance (Research on Local Government in West Java and Banten Provinces) National Symposium on Accounting Xvi Manado, September 25 - 28, 2013
- [12] Saad 2018 The Effect Of Internal Control And Individual Morality On The Tendency Of Accounting Fraud Asia Pacific Fraud Journal Vol 3 No 1 Edition January-June 2018
- [13] Shintadevi, Farizqa 2015 Effect of Effectiveness of Internal Control, Adherence of Accounting Rules and Suitability of Compensation Against Tendency of Accounting Fraud With Unethical Behavior as Intervening Variables Nominal Journal Vol IV No 2 2015
- [14] Singleton, Tommi W, Aaron J Singleton 2010 Fraud Auditing and Forensic Accounting John Wiley And Sons, Inc York
- [15] Thoyibatun, Siti 2012 Factors That Affect Unethical Behavior and Tendency to Accounting Fraud and Its Consequences On Organizational Performance ISSN: 1411-0393 E-Journal of Economics and Finance
- [16] Tuanakotta, Theodore M 2010 Forensic Accounting and Auditor Investigative Publishing Institution of the Faculty of Economics, University of Indonesia (LPFE UI) 2nd edition: Jakarta
- [17] Udayani, Finty and Ratna sari 2017 Influence of Internal Control and Individual Morality on Accounting Fraud Tendencies ISSN: 2302-8556 E-Jurnal Akuntansi Udayana University Vol 183

March 2017

- [18] Umam, Khaerul 2010 Organizational behavior Bandung: SetiaLibrary
- [19] Wahyuni, Nurul 2017 Effect of Implementation of Internal Control System (SPIP) and Employee Morality against Fraud Prevention (Empirical Study of SKPD in Fifty Cities Regency) Article Field Padang State University
- [20] Wilopo 2006 Analysis of Factors Affecting The Tendency of Accounting Fraud: Study on Public Companies and State-Owned Enterprises in Indonesia National Symposium on Accounting 9 Padang [www.sultengantarnews.com](http://www.sultengantarnews.com)

**Open Access** This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

