

# Mega Aktiva: Jurnal Ekonomi dan Manajemen

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## THE TENDENCY OF ACCOUNTING FRAUD IN MEDIATION INFLUENCE OF INTERNAL CONTROL AND INFORMATION ASYMMETRY ON ORGANIZATIONAL ACCOUNTABILITY

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### ABSTRACT

This study aimed to get empirical evidence about the mediation tendency of the accounting fraud at the influence the effectiveness of internal control and the information asymmetry on accountability organization. Empirical studies conducted on six Polytechnic State in Makassar namely Politeknik Negeri Ujung Pandang, Makassar ATI Polytechnic, the Polytechnic Studies Polytechnic Sailing and Tourism. Methods of data collection using the questionnaire technique. The number of samples in this study were 59 respondents were selected based on purposive sampling method. This study uses analysis techniques Linear Regression with SPSS version 23.0. The results showed a positive relationship between the asymmetry of information with the tendency of accounting fraud in this sense that, each accounting fraud will likely increase if the asymmetry of information often occurred in an agency. The implication of this research is the asymmetry of information, it will trigger the action of fraud by staff. In this case led back to spearhead the tendency determining whether fraud could be minimized or not. Any information relating to the agencies should be communicated to the staff equally, according to their respective fields. Provision of information equally to the staff of each, will foster a sense of responsibility on the staff. If the sense of responsibility towards work has grown.

**Keywords:** Effectiveness of Internal Control; Information Asymmetry; Tendency of Accounting Fraud; Accountability Organizations.

### I. INTRODUCTION

Good governance is now an issue most often discussed. In general, people do demand that the management of the State executed the mandate and responsibility. Accountability is an essential element of good government dam embodiment which is currently trying manifested in Indonesia. Governments are required to submit accountability or to address the performance and actions of a person/ legal entity/collective leadership of an organization to the party who has the right or in authority to request information or accountability (Accountability Reporting Guidelines

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for Preparation of Government Performance, 2003).

Increase or decrease of the accountability of the organization caused by several factors, one of which is the tendency of the accounting fraud that occurs in an institution or agency (Thoyibatun, 2012). Accounting fraud by the Association of Certified Fraud examiners (ACFE) is everything that is expertly used to obtain profits by dishonest, devious, deceptive, deceit and cover other truths. SAS 99 (AU 316) explains that the accounting fraud can occur due to several condition that support these activities. It is also called the triangle of fraud (fraud triangle) consisting of a pressure factor, opportunity and rationalization. Pressure is meant in the sense of pressure from management to fraud,

Corruption and fraud affecting the accountability is closely related to the implementation of the internal control system and monitoring by a supervisor who can influence fraud (Wilopo, 2006). Many fraud cases occurred due to internal control systems are not applied properly, causing the lack of supervision or control, lack of honesty and the rules and weak performance. Therefore, the makers can freely crime in the act (Arifiyani, 2012). Ineffectiveness can lead to accounting fraud. The existence of effective internal controls in an agency expected to prevent fraud that may harm the institution.

In addition to the factors previously described above, the information asymmetry is also a factor that has an influence on the occurrence of the accounting fraud. Asymmetry of information is a condition where he has better information by the parties within the company/organization compared with the outside companies/organizations (stakeholders). In case the information gap between the manager and the user, it will provide opportunities for the fund manager to tend to commit fraud (Najaningrum, 2013).

Based on the description in the background of this research related to the effectiveness of internal control, information asymmetry, the tendency of accounting fraud and accountability of the organization, the researchers chose the Polytechnic in Makassar city as a location for research. In law college, the government and Parliament agreed to provide and enforce three options for governance of the public universities (PTN), as a working unit which is subordinate Kemendikbud, public service agency (BLU) and the Law (PTN BH). As for the private universities will be given full autonomy in academic freedom and autonomy non academic are still determined by the foundation though autonomous. Universities are expected to still have a principled non-profit, accountable, transparent, efficient, and effectively so it does not get caught up in the flow komersilisasi. During this time, the State Universities in Indonesia managed its finances in three different ways, according to the achievements of each State: PTN weak, moderate or strong State also. Law No. 12/2012 Article 65 and PP 4/2014 Article 27 regulates PTN management patterns are divided into three types. First State with a pattern of state financial management in general, better known by PTN Satker or pattern PTN also called tax state revenue (non-tax). Management in this way usually apply to state universities that are considered weak. Second, financial management pattern PTN with public service agencies (PTN-BLU), PTN embracing financial management in this way is a quality PTN. Third, the State as a public entity (PTN-BH) whose pattern used by a powerful State. With the existence of these rules, of course there will be a

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peculiarity and seem strange because it is very far from the principle of decency and justice. Because PTNs that are weak will grow weaker and stronger PTNs will grow stronger. The description above is the basis for researchers to make state universities (PTN) Satker as the object of research in this study because PTN Satker is considered weak in terms of the financial management system that is implemented.

Polytechnic in Makassar as a public institution is expected to have characteristics and different communities with a public agency that is having problems, the tendency of the accounting fraud that have a negative impact on the accountability of the organization. Based on the above researchers will conduct a study entitled effect of the effectiveness of internal control and accountability of information asymmetry in the accounting fraud organization with a tendency as an intervening variable.

## II. THEORITICAL STUDY

### Accounting Theory

Agency theory explains that this theory is based on several assumptions namely that humans have selfishness, rationality has limited dislike raises the risk of conflict between members oraginsasi, meet the criteria of productivity, efficiency, and the asymmetry of information between the principal and the agent with the information as a commodity bias traded so as to motivate the agent to maximize the economic and psychological needs in various ways.

### Effectiveness of Internal Control

According to the PP 8 In 2006, internal control is a process that is influenced by the management that was created to provide sufficient confidence in the achievement of the effectiveness, efficiency, compliance with the legislation in force, and the reliability of financial statement presentation.

### Information Asymmetry

Asymmetry of information is a situation where the agent has more information about the company and prospects for the future than the principal (Wisnumurti, 2010). Asymmetry of information is a situation where discord between those who have information or provide information to those who need the information (Scott, 2003). These conditions provide an opportunity for agents to use the information learned to manipulate financial reporting in an effort to maximize their own welfare.

### The tendency of Accounting Fraud

The tendency by Daryanto in Thoyibatun (2009) defined as "more interested in". Fraud often involves (a) a pressure or an urge to commit fraud, (b) a suggested opportunities exist to carry out fraud (Wilopo, 2006). Accounting fraud can be defined as an act, how, concealment and disguise undue intentionally done by someone with a specific purpose (Wilopo, 2006). Certified (2013) describes the accounting fraud as: (1) Misstatements arising from fraudulent financial reporting misstatement or omission is intentional amounts or disclosures in financial statements to deceive financial statement users.

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## Accountability Organization

Accountability (accountability) literally can be interpreted as a "liability". Sugijanto (1995) quotes Patricia Douglas outlines the accountability function includes three elements: (1) providing information about the decisions and actions taken during the course of the operating entity; (2) having the internal parties review the information, and (3) taking corrective actions where Necessary. Thus, an entity (or organization) that is accountable is an entity that is able to present information openly about the decisions that have been taken during the operation of these entities, allowing outsiders (legislature, auditor, or society at large) reviewing the information, and when needed must be a readiness to take corrective action.

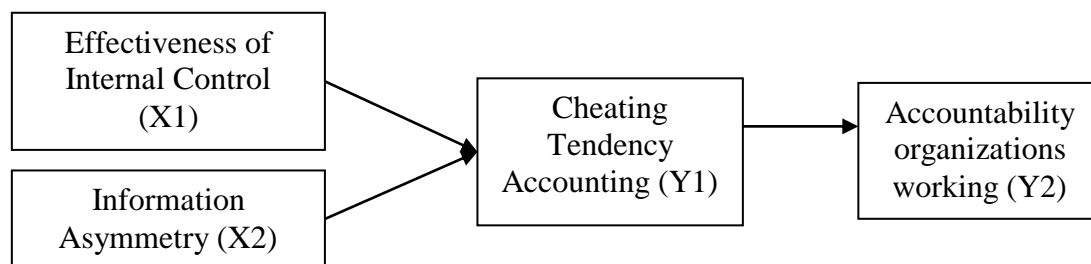


Figure 1 Conceptual Framework

## III. RESEARCH METHODOLOGY

The population in this study were all employees and officials working at the Polytechnic in Makassar. Sample selection method used is purposive sampling, in order to obtain a sample of 59 people based on predetermined criteria that the financial part of the central office 6 Polytechnic in Makassar. Collecting data in this study was conducted using a survey method, by distributing questionnaires to the respondents research. The questionnaire consisted of a set of statements that are arranged in a systematic and standardized so that each respondent can be given the same statement. The scale of measurement used is a likert scale with five answer choices. Data analysis model used to test the hypothesis is by using multiple linear regression with the help of the program SPSS version 23.0.

## IV. RESULTS

Testing the hypothesis that had been developed in this study using multiple linear regression in Table 4 as follows:

Table 1 Hypothesis Testing

Model	Variables	Dependent Variable	Unstandardized Coefficient	Sig t	Sig. F	R Square
1	KPI	KKA	0.413	0.019	0.000	0.354
	AI		0.328	0.001		
2	KPI	AK	0.233	0.079	0.000	0.661

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AI	0.122	0.118
KKA	0.619	0.000

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Source: SPSS 17.00

### **Influence The Effectiveness of Internal Control Over Organizational Accountability Through Accounting Fraud Tendencies**

Known to influence directly given the Effectiveness of Internal Control (X1) to accountability organization (Y2) of 0.233. While the indirect influence effectiveness of internal controlling (X1) through trend cheating accounting against accountability organization (Y2) is the product between the value of beta effectiveness of internal control (X1) to accountability organization of Y2 with a beta value trend of cheating accounting (Y1) to the accountability organization (Y2) namely:  $0.413 \times 0.619 = 0.255$ . So the total effect is given to the accountability of the effectiveness of internal control is directly coupled with the effect of indirect influence is:  $0.233 + 0.255 = 0.488$ . Based on the above calculation is known that the value of the direct effect of 0.233 and indirect influence 0.255 which means that the value is not directly greater influence compared with direct influence value. These results indicate that indirectly the effectiveness of internal controls through the tendency of cheating with significant influence on organizational accountability.

In this study, the effectiveness of internal control indirectly affect the accountability of the organization to the tendency of the accounting fraud as an intervening variable. So the first hypothesis proved that the effectiveness of the internal control effect on the accountability of the organization to the tendency of the accounting fraud as an intervening variable, which means the increase in the effectiveness of internal control were accompanied by declining tendency of the accounting fraud will result in accountability of the organization for the better.

These results are consistent with research on the indirect effect of variable effectiveness of internal controls over organizational accountability through accounting fraud tendency among others, the study of Wilopo (2006), stated that an effective internal control reduces the tendency of the accounting fraud, research by also stated that an effective internal control would reduce the likelihood of accounting fraud, and also some research that has been done by Novita (2012), Meliany et al. (2012), Fauwzi (2011), Thoyibatun (2012), Rahmawati (2012) and Kusumastuti (2012) which states that the internal control effect on the tendency of the accounting fraud.

The study also showed that the effect of the accounting fraud at the accountability of the organization according to the research Gaviria (2001) which states that if the level of fraud in the organization is high enough to degrade the performance of the organization. research by also stated that an effective internal control would reduce the likelihood of accounting fraud, and also some research that has been done by Novita (2012), Meliany et al. (2012), Fauwzi (2011), Thoyibatun (2012), Rahmawati (2012) and Kusumastuti (2012) which states that the internal control effect on the tendency of the accounting fraud. The study also showed that the effect of the accounting fraud at the accountability of the organization according to the research Gaviria (2001) which states that if the level of fraud in the organization is high enough to degrade the performance of the organization. research by also stated that an effective internal

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control would reduce the likelihood of accounting fraud, and also some research that has been done by Novita (2012), Meliany et al. (2012), Fauwzi (2011), Thoyibatun (2012), Rahmawati (2012) and Kusumastuti (2012) which states that the internal control effect on the tendency of the accounting fraud.

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In line with the theory used is the agency theory that explains that one of the problems arising from conflicting desires and objectives between principal and agent. And also when the principal who finds it difficult to conduct an investigation of the events or what is actually done by the agent. If in this case, the agent and the principal both want to maximize their utility, it is generally the agent will tend to do a disservice to the principal. Therefore, it needs an effective system of internal control to reduce the occurrence of acts of accounting fraud. Effective internal controls are expected to reduce the occurrence of deviant acts that will do management tend to maximize the action for their own interests.

### **Information Asymmetry Influence On Organizational Accountability Through Accounting Fraud Tendencies**

Known to influence directly given information asymmetry (X1) to accountability organization (Y2) of 0.122. While the indirect influence of asymmetry information (X2) through trend Cheating accounting against accountability organization (Y2) is multiplication between beta values information asymmetry (X2) on accountability organization of Y2 with a beta value trend of cheating accounting (Y1) to the accountability organization (Y2), namely:  $0.328 \times 0.619 = 0.203$ . So the total effect is given to the accountability of the information asymmetry is directly coupled with the effect of indirect influence is:  $0.122 + 0.203 = 0.325$ . Based on the above calculation is known that the value of the direct effect of 0.122 and indirect influence 0.203 which means that the value effect directly not greater than the value of direct influence. These results show that information asymmetry indirectly through cheating tendency with significant influence on organizational accountability.



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## **Information Asymmetry Influence On Organizational Accountability Through Accounting Fraud Tendencies**

In this study the asymmetry of information indirectly affect the accountability of the organization to the tendency of the accounting fraud as an intervening variable. So that the second hypothesis was able to prove that the information asymmetry effect on the accountability of the organization to the tendency of the accounting fraud as an intervening variable, which means the decrease of information asymmetry is accompanied by decreasing the tendency of accounting fraud will result in accountability of the organization for the better. These results are consistent with research on the indirect effect of variable asymmetry of information on organizational accountability through accounting fraud tendency among others, the study of Petra (2008), Wilopo (2006) which states that that information asymmetry that occurs will be a positive influence on the tendency of the accounting fraud. The study also showed that the effect of the accounting fraud at the accountability of the organization according to the research Gaviria (2001) which states that if the level of fraud in the organization is high enough to degrade the performance of the organization. Agency theory (Jansen and Meckling, 1976) is often used to explain the accounting fraud. Agency theory is intended to solve two problems that arise in the agency relationship. One is the problem arising from the desire and purpose between the principal and the agent are contradictory and also when the principal found it difficult to investigate what is actually done agents.

Berle and Means (1932) and Pratt and Zeckhauser (1985) found in a stock agency theory is wholly owned by the owners (shareholders) while the managers are empowered to maximize shareholder returns. Agency problems will arise such as if the management (agent) does not have the company's common shares and agents trying to take advantage of the burden borne by the shareholders, in the form of increased wealth and also in the form of customer satisfaction and the company's facilities. This means that, most likely management will act detrimental to shareholders will arise because of the desire, motivation and tools are same between management and shareholders.

Asymmetry of information is a condition in which the managers have more information on the company's prospects compared with shareholders. Agency theory emphasizes the importance of the owner of the company handed over to a professional management company who understand and understand how to run a business. This condition causes an imbalance of information (information asymmetry) between the manager (agent) and shareholders (principal). When the information asymmetry occurs, shareholders have enough resources, intensive, or access to relevant information to monitor the actions of managers, where it provides the opportunity for acts of fraud.

The results showed a positive relationship between the asymmetry of information with the tendency of accounting fraud in this sense that, each accounting fraud will likely increase if the asymmetry of information often occurred in an agency. The implication of this research is the asymmetry of information, it will trigger the action of fraud by staff. In this case led back to spearhead the tendency determining whether fraud could be minimized or not. Any information relating to the agencies should be communicated to the staff equally, according to their respective fields. Provision of

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information equally to the staff of each, will foster a sense of responsibility on the staff. If the sense of responsibility towards work has grown.

## V. CONCLUSION

Based on the test results it can be concluded as follows, the effectiveness of internal control has a positive effect on the tendency of organizational accountability through accounting fraud. This means that by increasing the effectiveness of internal control then the tendency of the accounting fraud will decrease the accountability of organizations will also be getting better. Information asymmetry negative influence on organizational accountability through accounting fraud tendencies. This means that with the decrease of information asymmetry tendencies of the accounting fraud will decrease the accountability of organizations will also be getting better.

This study still has limitations that still need to be refined. This research was conducted at the Polytechnic in Makassar under the management of multiple ministries, namely the ministry Ristekdikti, ministry of transport, ministry industry, ministry of health, ministry of tourism and ministry of religious affairs. In a subsequent study suggested include research at polytechnic in Makassar. Subsequent research suggested adding other variables such as the observance of the rules of accounting, compliance compensation or unethical behavior to the accountability of the organization. This study was able to prove that the tendency of the accounting fraud to become an intervening variable, it is advisable parties. Polytechnic reduces the tendency of the accounting fraud to increase the accountability of the organization. One way is to increase the effectiveness of control. In addition it required an effort to increase the effectiveness of internal controls in the form of duties and authority of employees, thereby reducing the difference in the information, and the tendency of accounting fraud can also be reduced and increase the accountability of the organization.

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