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THE EFFECT OF EFFECTIVENESS OF INTERNAL CONTROL AND ORGANIZATIONAL JUSTICE ON THE ACCOUNTING FRAUD TENDENCIES

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ABSTRACT: This study aims to obtain empirical evidence of the effect of the effectiveness of internal control and organizational justice on the accounting fraud tendencies. This research was conducted at the Karangasem Regency Regional Apparatus Organization. The number of samples taken was 29 OPD in the form of agencies and bodies with a purposive sampling technique. Data collection was carried out by means of a questionnaire. The analysis technique used is multiple linear regression. Based on the results of the analysis, it was found that effective internal control and organizational justice had a negative effect on the accounting fraud tendencies in OPD Karangasem Regency. This shows that the less effective the application of internal control and organizational justice in government agencies the lower the tendency for accounting fraud to occur. The implications of the research results support agency theory, the fraud triangle theory and the theory of justice as factors causing accounting fraud. The leadership in the Karangasem Regional OPD not only considers the effective implementation of internal control but needs to pay attention to the level of fairness in working to minimize the occurrence of fraud.

Keywords: *effectiveness of internal control, organizational justice, accounting fraud tendencies*

I. INTRODUCTION

The government as an agent has the obligation to plan and report its budget to the principal, namely the public. The process of preparing and reporting budgets by agents often creates budget gaps or budgetary slack. Budgetary slack is a budgeting process where distorting is found intentionally by reducing budgeted income and increasing budgeted costs so that budget targets can be achieved easily (Suartana, 2015: 137).

One of the causes of budgetary slack is dysfunctional behavior because in budgeting the government tries to fulfill its personal interests that do not pay attention to the interests of the community (Erina&Suartana, 2016). The government as an agent can abuse its authority by making the revenue budget lower and the cost budget higher than the organization's best estimate through making budgetary slacks in order to get it easier to achieve the planned budget targets (Sujana, 2010). Agents undertake budgetary slack in order to find ways to protect themselves from the risk of not being able to achieve the planned budget targets and so that local government performance looks good in the eyes of the public.

The realized budget for PAD and Regional Expenditure of Karangasem Regency shows an indication of budgetary slack. This can be seen from the regional original revenue budget which tends to be lower than the realization of original regional revenue and the regional expenditure budget is always larger than the realization. The alleged occurrence of this budgetary slack can be seen from the realization of the original regional revenue budget in 2015, 2016, 2017 and 2019 which was always higher and the realization of the expenditure budget which was always lower than the previously targeted budget. This is allegedly done so that local government performance can be seen well in the eyes of the community and local governments do not want to take risks when they are unable to reach the targeted budget.

Although the implementation of internal control in the Karangasem Regency government has been well implemented, in fact there are still weaknesses in internal control in the preparation of government financial reports and there are also corruption cases that have occurred in the Karangasem district government. Fraud cases often occur because of accounting fraud which leads to corruption (Udayani& Sari, 2017). Frequent acts of corruption include manipulating records, deleting documents, and mark-ups that harm the country's finances

or economy. According to the Association of Certified Fraud Examiners (ACFE), accounting fraud can be classified into three types, namely: fraud in financial reports, misuse of assets, and corruption (Nanda et al., 2019).

There are several cases of accounting fraud that have occurred in Karangasem Regency in 2019, namely: corruption cases committed by 7 ASNs from 3 different OPDs, namely the corruption case of boss funds carried out by OPD Disdikpora, revolving fund cases carried out by 2 Disperindag people, and cases procurement of seeds by 1 DLH person, (www.balipost.com accessed on 26 August 2020).

Government agencies have an important role in achieving the goals of a government. In relation to the achievement of these government objectives, it must be supported by good behavior or actions from employees in government agencies in presenting financial reports. But in fact there are still many cases of accounting fraud that occur among government agencies, especially in the Karangasem Regency government. In this case, it means that the implementation of internal government control is still weak in the element of control activities related to employees in government agencies who have the obligation and duty to present and manage the budget for government financial reports is less effective. This accounting fraud can be caused by three factors that were first coined by Donald R. Cressey in 1953 called the fraud triangle theory which can be said to be the trigger for fraud. In the fraud triangle, it is stated that there are three general conditions that cause accounting fraud, namely pressure, opportunity, and rationalization (Rachmania, 2017). This can occur because of the weak internal control system in government agencies and also the opportunity to commit accounting fraud. To deal with the problem of accounting fraud, it is necessary to have good monitoring so that it requires the application of effective internal control (Wilopo, 2006).

Another factor that drives the causes of accounting fraud is the failure to fulfillment of justice applied in government agencies. (Kristanto, 2015) defines organizational justice is an individual's perception of the fairness of decisions made by their leaders. Colquitt et al. (2001) argued that organizational justice has three types, namely distributive justice, procedural justice, and interactional justice. Distributive justice is justice regarding the amount and awarding of individuals in government agencies (Robbin & Judge, 2015: 145). This justice refers to the basic concept of equality or equity. This concept is based on the translation of justice as equal rewards such as salaries and other incentives with the work that has been done. The second is procedural justice, which focuses on the process used to make decisions. The decision-making process can take the form of making existing regulations in government agencies. The third, namely interactional justice, is the value of justice felt by employees because of the interaction process with other parties in the organization, both from leaders and colleagues.

With justice in government agencies, fraud will be reduced because employees will feel satisfied with what is done with the results obtained and can improve their performance in managing and presenting government financial reports. Likewise, vice versa, when justice is not applied in government agencies, it will cause them to commit accounting fraud. This is supported by research conducted by (Chintyana et al., 2017) which shows that organizational justice has a negative and significant effect on the accounting fraud tendencies in PDAM Buleleng Regency, research conducted by (Setiawan et al., 2015) shows that organizational justice has a significant negative effect on rural bank fraud in Buleleng Regency and research conducted by (Yuliana, 2016) states that Organizational Justice affects fraud at the Main Branch Office of Sharia Banks in Pekanbaru City.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

(Abiola & Oyewole, 2015) states that the government's internal control system can be described as an overall control and financial system that should be established by leaders in work units to be able to carry out the organization's vision and mission effectively and efficiently. Accounting fraud can occur when there is a conflict of interest between the principal or society and the agent or government, as well as the opportunity to commit the fraud. This agency relationship causes information asymmetry where the government has more information in managing the budget so that the government can commit accounting fraud and also provide inappropriate information to the public only to fulfill personal interests.

Accounting fraud in government agencies can occur because the opportunity is minimized by implementing effective internal controls. The application of effective controls can reduce or even close the opportunity for accounting fraud.

To avoid this, it is necessary to have good supervision carried out by the supervisory board in the government (Tessa, 2016). The results of research conducted by (Lestari, 2017) state that internal control has a negative effect on accounting fraud at OPD Klungkung, (Ardianni et al., 2019) states that internal control,

obedience to accounting rules and organizational culture have a negative effect on accounting fraud, and also Research conducted by (Dewi, 2017) states that internal control has a significant negative effect on the accounting fraud tendencies in the SKPD of Denpasar City.

H1: The effectiveness of Internal Control has a negative effect on the Accounting fraud tendencies.

The theory of justice according to Robbins & Judge (2015: 144) is a theory which states that individuals compare their input and work results and respond to eliminate injustice. The theory of justice as a support theory in this study explains that the higher the fairness in government agencies, the lower the fraudulent acts that can be committed by employees and leaders in government work units who have responsibility for budgeting. When an employee gets fair treatment, it will eliminate jealousy between employees and they will not fight or protest, they will not be motivated to take actions that are detrimental to the country such as committing forms of cheating that can harm the state.

According to research conducted by (Chintyana et al., 2017) which shows that organizational justice has a negative and significant effect on the accounting fraud tendencies in PDAM Buleleng Regency, research conducted by (Setiawan et al., 2015) shows that organizational justice has a significant negative effect against fraud in Rural Banks in Buleleng Regency and research conducted by (Yuliana, 2016) states that Organizational Justice affects fraud at the Main Branch Office of Sharia Banks in Pekanbaru City.

H2: Organizational Justice has a negative effect on the Accounting fraud tendencies.

III. METHODS

This research was conducted at the Regional Apparatus Organization in the form of agencies and offices in Karangasem Regency. The reason for choosing Karangasem Regency as the research location is because the Karangasem Regency Government is able to maintain the Unqualified Opinion (WTP) from the Supreme Audit Agency (BPK) for the fifth time in a row since 2016 on the Audit Result Report (LHP) and Regional Government Financial Report (LKPD)) Fiscal Year 2016. Election of Regional Apparatus Organization is because the organization has the task of compiling, using and reporting the budget or executing the budget from the local government.

Based on the Karangasem Regency Regional Regulation Number 10 of 2016 concerning the formation and arrangement of Regional Apparatus, district / city Regional Apparatus consists of: the Regional secretariat, the DPRD secretariat, the inspectorate, agencies, agencies and districts. The population in this study were all Regional Apparatus Organizations in Karangasem Regency, amounting to 41 OPDs. The sample in this study is the Regional Apparatus Organizations in the form of agencies and offices. Based on Regional Regulation Number 10 of 2016 concerning the formation and composition of Regional Apparatus Organizations of Regional Apparatus in the form of bodies and services consisting of 29 OPDs with details of 24 OPDs in the form of offices and 5 OPDs in the form of bodies. The sampling technique used in this study was purposive sampling technique.

The data analysis technique used in this study is multiple linear regression. Multiple linear regression analysis is used to find out or obtain a description of the effect of independent variables on the dependent variable to measure the effect of more than one independent variable on the dependent variable (Ghozali, 2016). This analysis is carried out using the help of SPSS for windows. Based on the results of the regression analysis, it is in the form of a coefficient for each independent variable. Statistically this can be measured from the efficiency of the determination value, the statistical f-value of the formulation of the linear regression model is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots\dots\dots (1)$$

Information:

Y: Accounting fraud tendencies

α : Constant

β_1 - β_2 : Regression Coefficient

X1: Effectiveness of Internal Control

X2: Organizational Justice

e: error

IV. RESULT AND DISCUSSION

Multiple Linear Regression Analysis

The calculation of multiple linear regression coefficients was carried out by means of regression analysis using SPSS software. The results of multiple linear regression testing are shown in Table 1.

Table 1. Multiple Liner Regression Analysis

Model		Unstandardized Coefficients		Standardize Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	25,429	4,474		5,684	0,000
	Effectiveness of Internal Control	-0,263	0,072	-0,406	-3,656	0,000
	Justice	-0,108	0,059	-0,202	-2,818	0,037

Primary Data, 2020

From the results of the multiple linear regression analysis in Table 1, the following equation can be made:

$$Y = 25,429 - 0,263X_1 - 0,108X_2 + e$$

Table 1 shows the regression coefficient on each of the independent variables tested has a negative direction coefficient and has a significance value of less than 0.05. This shows that all independent variables in this study have a negative effect on the Accounting fraud tendencies variables. The explanation of the multiple linear regression equation above can be described as follows:

- 1) A constant value of 25,429 indicates that if all independent variables are constant or have a zero value, the dependent variable is 25,429.
- 2) The regression coefficient value of the effectiveness of internal control variables is -0.263. The negative coefficient value indicates that if the variable increases by one unit, the trend of accounting fraud will decrease by 0.263 assuming the other independent variables from the regression model are fixed.
- 3) The regression coefficient value of the organizational justice variable is -0.108. A negative coefficient value indicates that if the variable increases by one unit, the trend of accounting fraud will decrease by 0.108, assuming the other independent variables from the regression model are fixed.

Hypothesis test

F Test (Model Feasibility)

The regression model feasibility test aims to determine whether all identified independent variables are appropriate to be used in predicting the dependent variable. The F test is carried out by looking at the significant value in the Annova table with the help of the SPSS program, namely by comparing the significance level of the independent variables with $\alpha = 0.05$. If the level of significance $F < \alpha = 0.05$ then H_0 is rejected, and vice versa if the level of significance $F > \alpha = 0.05$ then H_1 is accepted (Ghozali, 2016: 98). The results of the model feasibility test (F test) are presented in table 2.

Table 2.F Test Results (Model Feasibility)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	123,324	2	61,662	6,746	0,002 ^b
	Residual	767,779	84	9,140		
	Total	891,103	86			

Primary Data, 2020

From the results of the F test, it was found that the F value was 6.746 with a significance level of 0.002. Because the level of significance is $0.002 < 0.05$, the regression model can be said that the effectiveness of internal control and organizational justice together have an effect on the accounting fraud tendencies, thus the data is suitable to be used as a tool to test the effect of independent variables on the dependent variable.

Determination Coefficient Test (R^2)

The magnitude of the influence of the independent variables on the dependent variable is indicated by the total determination value (R. Square). The coefficient of determination test measures how far the model's ability to explain variations in the dependent variable (Ghozali, 2016: 95). The value of the coefficient of determination is between 0 and 1. The small coefficient of determination means that the ability of the independent variable to explain the variation of the dependent variable is very limited, but if the coefficient of determination is high or close to or equal to 1, it means that the independent variable is able to fully explain the dependent variable. This study uses the coefficient of determination of the value of adjusted R^2 because the

adjusted R2 value can increase or decrease if one variable is added to the model. The results of the coefficient of determination test are presented in Table 3 as follows.

Table 3. Determination Coefficient Test Results

1	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,672 ^a	0,638	0,618	3,02328

Primary Data, 2020

From the results of the SPSS output which is stated in Table 3, to be able to determine the dependent variable, it can be seen from the value of the adjusted R2 coefficient is 0.618. This shows that 61.8% of the variation in the accounting fraud tendencies in the Regional Apparatus Organization of Karangasem Regency is influenced by variations in the effectiveness of internal control and organizational justice, while the remaining 38.2% is explained by other factors not included in the model.

Statistical test t

The t test is used to determine the effect of the independent variable on the dependent variable partially. From the t test results obtained data as in Table 4.

Table 4. Statistical Test Results t

Variable	Regression Coefficient(B)	T value	Sig.	Information
Effectiveness of Internal Control	-0,263	-3,656	0,000	Significant
Organizational justice	-0,108	-2,818	0,037	Significant

Primary Data, 2020

Effect of Internal Control Effectiveness on the Accounting fraud tendencies

Based on the results of hypothesis testing the effect of the effectiveness of internal control on the accounting fraud tendencies in the Regional Apparatus Organization of Karangasem Regency, a significance level of 0.000 was obtained with a negative regression coefficient value of -0.263. A significance value of 0.000 < 0.05 indicates that H1 is accepted. These results indicate that the variable of internal control effectiveness has a negative and significant value on the accounting fraud tendencies in the Karangasem Regency Regional Apparatus Organization. These results support the H1 hypothesis which states that the effectiveness of internal control has a negative effect on the accounting fraud tendencies in regional apparatus organizations of Karangasem Regency.

It is necessary to implement monitoring and evaluation as well as effective implementation of the Government Internal Control System (SPIP) for routine operational activities in the OPD of Karangasem Regency, this will be able to help in overcoming acts of fraud that occur. The results of this study support the first hypothesis (H1) which states that the effectiveness of internal control has a negative effect on the accounting fraud tendencies.

The tendency of respondents to internal control and the accounting fraud tendencies is shown by descriptive statistics. Descriptive statistics of internal control variables show that on average respondents agree on statements that are indicators of internal control including control environment, risk assessment, control activities, information and communication and monitoring. The descriptive statistics of the accounting fraud variable show that on average the respondents disagree on statements that are indicators of the accounting fraud tendencies including acts of corruption, fraud in financial statements and misuse of assets.

The results of this study support agency theory as a grand theory in this study which presents that the higher internal control in government agencies, the lower the tendency for accounting fraud to occur. With agency theory, information asymmetry between principal and agent can be minimized. This theory is based on some of Eisenhardt's (1989) assumptions, namely assumptions about human nature, organizational assumptions, and information assumptions. To anticipate deviant actions that can be carried out in the OPD Karangasem Regency agency, the agency must supervise the performance of employees with an effective control system. The control system is expected to reduce deviant behavior in the reporting system, including accounting fraud.

This is consistent with the results of research conducted by Lestari (2017) which states that Internal Control has a negative effect on accounting fraud at OPD Klungkung. then research conducted by Ardianni

(2018) states that Internal Control has a negative effect on accounting fraud at OPD Klungkung, and also research conducted by Dewi (2017) states that internal control has a significant negative effect on the accounting fraud tendencies in the Bengkalis Regency.

Effect of Organizational Justice on the Accounting fraud tendencies

Based on the results of the research the effect of organizational justice on the accounting fraud tendencies in the Regional Apparatus Organization of Karangasem Regency, a significance value of 0.037 was obtained with a negative regression coefficient value of -0.108. A significance value of $0.037 < 0.05$ indicates that H2 is accepted. These results indicate that the organizational justice variable has a negative and significant value on the accounting fraud tendencies in the Karangasem Regency Regional Apparatus Organization. These results support hypothesis H2 which states that Organizational Justice has a negative effect on the Accounting fraud tendencies in the Regional Apparatus Organizations of Karangasem Regency.

When employees in the Karangasem Regency Regional Apparatus Organization are treated fairly in terms of distributive, procedural and interactional justice, they will have the attitudes and behaviors needed for the success of the agency. Conversely, when employees in OPD Karangasem Regency feel that organizational decisions and leadership actions are considered unfair, employees will feel angry and are likely to seek ways that benefit themselves, such as committing fraud to get personal benefits in presenting financial reports regardless of public interest. .

The descriptive statistics of the variable organizational justice show that on average the respondents agree on the statements which are indicators of organizational justice including distributive justice, procedural justice, and interactional justice. The results of this study support the theory of justice as a support theory which explains that the higher the fairness applied to workers in government agencies, the lower the fraudulent acts that can be committed by employees and leaders in government work units who have responsibility for budgeting which can lead to fraud. accounting. The results of this study support the second hypothesis (H2) which states that organizational justice has a negative effect on the accounting fraud tendencies.

This research is in accordance with research conducted by Yuliana (2016) which states that organizational justice has a negative effect on accounting fraud. Research conducted by (Setiawan, 2015) states that organizational justice has a significant negative effect on fraud at Rural Banks in Buleleng Regency.

V. CONCLUSION

The results of this study are expected to provide empirical evidence regarding the effectiveness of internal control and organizational justice on the accounting fraud tendencies in the Regional Apparatus Organization of Karangasem Regency. This is supported by the existence of agency theory as a grand theory that can help overcome problems that occur between leaders and employees regarding information asymmetry through the implementation of effective internal controls. The theory of justice and the fraud triangle theory as supporting theories in this study need to pay attention to factors that can lead to the accounting fraud tendencies, such as pressure, opportunity, rationality and fairness at work. In addition, this study can be used as reference and inspiration for further research. The results of this study are expected to prevent the accounting fraud tendencies, leaders in the Karangasem Regency Regional Apparatus Organization not only consider the effective application of internal control or SPIP but must also pay attention to the organizational justice of employees in their work. The results of this study can provide benefits as input in decision-making considerations and can implement the effectiveness of internal control and organizational justice in OPD Karangasem Regency to avoid accounting fraud.

Subsequent research that examines the effect of the effectiveness of internal control and organizational justice on the accounting fraud tendencies is suggested to use a wider sample, namely research of all OPDs in Bali Province so as to get more complex and accurate results. Future research can develop this research because there are still opportunities to add other variables. This study showed an adjusted R2 value of 61.8% while the remaining 38.2% was explained by other factors that were not tested in this study.

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