Determinants of Accounting Fraud Propensity at PT. Sumber Pelita Utama

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Abstract

This study aims to examine the effect of accounting information systems, emotional intelligence, work ethics, and superiors' support on the tendency of accounting fraud at PT. Sumber Pelita Utama. The population in this study were employees of PT. Sumber Pelita Utama involved in using the budget, amounting to 41 people. As for the samples in this study are all of the population using the census method because the population is very small. The research was conducted in February 2021, the data were collected using a questionnaire, while the data analysis technique of this study was multiple linear regression analysis. The results of this study indicate that accounting information systems, emotional intelligence, work ethics, and superiors' support have a significant negative effect on the tendency of accounting fraud.

Keywords: Accounting Information Systems, Emotional Intelligence, Work Ethics, Supporter Support, Accounting Fraud Tendencies.

INTRODUCTION

The tendency of accounting fraud has received attention from various experts, Sulistiyowati & Parju (2019), Animah (2018), and Sunaryo, Paramita, & Raissa (2019). They stated that the tendency for accounting fraud to occur is due to pressure and opportunity. This results in losses in companies and organizations. A common and frequently encountered form of fraud scheme is misuse of assets (Animah, 2018). Misuse of Assets can be classified into Cash Fraud, Inventory Fraud, as well as other costs where expenditures are made fraudulently. Expenditures can be used directly or indirectly for personal gain. Transactions involving cash, checking accounts, inventory, supplies, equipment, and data are particularly vulnerable to manipulation.

Accounting information systems are considered very important for companies to achieve efficiency and effectiveness which can prevent tendencies towards accounting fraud Muhammad & Ridwan (2017). Accounting information system at PT. Sumber Pelita Utama is considered very strong, because the system used is a web program called graylite. This web program is online-based and can be accessed by limited users according to their position in the company, so the web program has a high level of security, but misstatements can still be found because those operating the system are humans who have different emotions.

Emotional intelligence in employees helps to see and understand the company's accounting information system properly Mutia (2015). Good emotional intelligence creates effective understanding to apply emotional sensitivity as a source of information and connections so that employees are able to turn this into a good understanding of accounting. Employees who have good emotional intelligence tend to avoid accounting fraud, because they can understand accounting information systems well and are able to manage emotions into self-awareness and motivation.

PT. Sumber Pelita Utama has a work ethic to avoid tendencies towards accounting fraud, but not all employees can apply it. This can be seen from cases that have occurred, namely the lack of application of work ethics in throwing work at other employees. In PT. Sumber Pelita Utama applies work ethics to employees who buy goods for company needs, so

these employees are the ones who have to enter it into the web program, but this tends to be overlooked and thrown at purchasing staff. This problem is an opportunity for purchasing staff to commit fraud because they can enter costs incurred that are not in accordance with the transaction note and are followed by an alibi of missing or not submitted transaction evidence from the employee concerned.

Bosses are seen and followed as role models for employees in the company Satar, Januaryska, & Zaitul (2019). Support needs to be provided by superiors to employees so that they can reduce the feeling of boredom which results in the tendency for accounting fraud. Support can be given through giving awards, in addition to the superior's way of leading, such as coming to the office on time, not being wishy-washy in leading operations, and not committing deviations or falsifying costs so that he becomes an example for employees.

Based on the background that has been described, accounting information systems, emotional intelligence, work ethics, and superior support are factors that influence the tendency for accounting fraud, which can be called determinants. The title of this research is "Determinants of Accounting Fraud Tendencies at PT. Sumber Pelita Utama".

The tendency of accounting fraud involves many variables as influences. From these problems, it can be formulated how does the accounting information system influence the tendency for accounting fraud ?

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The tendency for accounting fraud is an action that causes financial reporting errors. This can also be called an action carried out consciously that makes the use of organizational resources unreasonable. The tendency for accounting fraud to occur causes losses and moral problems in companies Candrayatma & Sari (2019). Accounting fraud consists of actions such as manipulation, which means falsifying or changing documents that serve as evidence in preparing financial reports, deletion or addition of transactions related to the preparation of financial reports, corruption, which means misuse of state or company money for personal interests, wrong use of methods. presenting financial reports that have been determined by the company intentionally, using inventory/assets for personal purposes. The tendency for accounting fraud occurs because of the opportunity to do so, pressure from financial and non-financial sources, and from company management which is allowed to commit fraud.

The Influence of Accounting Information Systems on Accounting Fraud Tendencies

An accounting information system is a system whose task is to collect data that explains company activities, then convert this data into information, and provide information for users inside and outside the company Tyoso (2017). Muhammad & Ridwan (2017) previously examined accounting information systems on the tendency for accounting fraud with negative and significant results, which means that the better the company's accounting information system, the lower the tendency for accounting fraud.

Recording every transaction in the accounting information system makes it easier for companies to make decisions because all information is easier to track. This reduces the opportunity for employees to cheat, such as falsifying transactions, because if this is done, it is very easy to find out, thereby providing consequences for perpetrators of accounting fraud. Based on this description, this research hypothesis is that there is a negative and significant influence between the accounting information system and the tendency for accounting fraud.

H1 **:** Accounting Information Systems have a negative and significant effect on the Tendency of Accounting Fraud.

The Influence of Emotional Intelligence on the Tendency of Accounting Fraud

Emotional intelligence is a person's ability to feel and understand effectively to apply emotional sensitivity as a source of information and connection Mutia (2015). Emotional intelligence has previously been researched on the level of accounting understanding, according to Mutia (2015), the higher a person's emotional intelligence, the more capable they are of understanding accounting well. Thus, employees who have emotional intelligence can understand accounting information systems well so that misstatements that cause accounting fraud can be reduced. Based on this description, the hypothesis of this research is that emotional intelligence has a negative and significant effect on the tendency for accounting fraud.

H2 **:** Emotional Intelligence has a negative and significant effect on the Tendency of Accounting Fraud.

The Influence of Work Ethics on the Tendency of Accounting Fraud

Work ethics are normative rules containing moral values and provisions as a guide for employees to carry out their work responsibilities. Suriani, Adolfina, & Lumintang (2018). Work ethics have previously been researched on employee performance by Suriani, Adolfina, & Lumintang (2018), Dewi, Rodhiyah, & Susanta (2015), Budianto, Pongtuluran, & Syaharuddin (2017), and Rum, Sendow, & Pandowo (2019). They stated that employees who apply work ethics will improve performance. Employees who have good performance tend to avoid accounting fraud. Based on the analysis that has been described, the hypothesis in this research is that work ethics has a negative and significant effect on the tendency for accounting fraud.

H3 :Work Ethics has a negative and significant effect on the Tendency of Accounting Fraud.

The Influence of Supervisor Support on the Tendency of Accounting Fraud

Supervisor support is when employees feel that their superiors care about their well-being, appreciate their contributions, and support Satar, Januaryska, & Zaitul (2019). Support has previously been researched on employee performance. According to Dewi M. & Rostiana (2018), the high level of support given by superiors makes the resulting performance better. To get the best performance, superiors must increase their sense of trust in employees' abilities. Bosses who are able to provide good support to their employees will feel trusted and strengthen cooperative relationships, thus reducing the tendency for accounting fraud. Based on this description, the hypothesis in this research is support for the negative and significant influence on the tendency for accounting fraud.

H4 :Supervisor Support has a negative and significant effect on the Tendency of Accounting Fraud.

RESEARCH METHODS

The population in this study were all budget user departments at PT. Sumber Pelita Utama has 41 employees. The samples in this research were the entire population. This research uses the census method because the population is very small (Sugiyono, 2018).

The tendency for accounting fraud is the dependent variable in this research. The tendency for accounting fraud is a person's desire to commit fraud or misuse accounting standards. The variables in this research consist of independent variables, *namely* accounting information systems, emotional intelligence, work ethics, and superior support as well as the dependent variable , namely the tendency for accounting fraud. Variable measurement in this research uses a 5 point Likert scale.

The data collection technique is a method for collecting the data needed so that it can answer research problem formulation (Sugiyono, 2018). This research is quantitative research using primary data sources. Primary data is a data source that is directly provided to data collectors. Primary data was collected in this research by distributing questionnaires directly to respondents in the form of written statements (Sugiyono, 2018).

RESULTS AND DISCUSSION
Multiple Regression Test Results

The multiple linear regression result show in Table 1. The equation in this study is:

$$Y = 29.726 - 0.647X1 - 0.694X2 - 0.667X3 - 0.563X4 + e \quad (1)$$

The constant is 29.726 with a positive sign, which means Y (Propensity of Accounting Fraud) will have a value of 29.726 if the accounting information system, emotional intelligence, work ethics and superior support each have a value of 0. The regression coefficient for the accounting information system variable (X1) of 0.647 is significantly negative. This can be interpreted as the better the accounting information system, the tendency for accounting fraud to decrease. Vice versa, if the accounting information system is bad, then the tendency for accounting fraud increases. The regression coefficient for the emotional intelligence variable (X2) of 0.694 is significantly negative. This can be interpreted as the higher emotional intelligence, the tendency for accounting fraud will decrease. Vice versa, if emotional intelligence decreases, the tendency for accounting fraud increases. The regression coefficient for the work ethics variable (X3) of 0.667 is significantly negative. This can be interpreted as the better work ethics, the tendency for accounting fraud will decrease. Vice versa, if work ethics are bad, then the tendency for accounting fraud increases. The regression coefficient for the superior support variable (X4) of 0.563 is significantly negative. This can be interpreted as the higher the support from superiors, the tendency for accounting fraud will decrease. Vice versa, if superior support is low, then the tendency for accounting fraud increases.

Hypothesis Test Results

Hypothesis testing in this research uses the t test. The results of the t test on the accounting information system variable are -3.970 and the significance level is 0.000 <0.05, so hypothesis H1: accounting information systems have a negative and significant effect on the tendency for accounting fraud, proven or accepted. The results of the t test on the emotional intelligence variable are -5.747 and the significance level is 0.000 <0.05, so hypothesis H2: emotional intelligence has a negative and significant effect on the tendency for accounting fraud, proven or accepted. The results of the t test on the work ethics variable are -0.6391 and the significance level is 0.000 < 0.05, so hypothesis H3: work ethics has a negative and significant effect on the tendency for accounting fraud, proven or accepted. The results of the t test on the superior support variable are -3.541 and the significance level is 0.001 <0.05, so hypothesis H4: superior support has a negative and significant effect on the tendency for accounting fraud, proven or accepted.

Goodness of Fit Test Results

The goodness of fit test is a test of the suitability between certain observation results (observation frequency) and the frequency obtained based on the expected value (theoretical frequency). Statistically, the goodness of fit test can be carried out by normality test (Table 2), Multicollinearity Test (Table 3), Heteroscedasticity Test Results (Table 4), the coefficient of determination (Table 5), and the F statistical value (Table 6), which is as follows:

Coefficient of Determination Test (R^2)

The model test uses the coefficient of determination to find out the magnitude of the percentage relationship between the influence of the independent variable on the dependent variable. The value of Adjusted R Square (R2) in this study is 0.540 or 54%, which means that 54% of the tendency for accounting fraud can be explained by accounting information systems, emotional intelligence, work ethics and superior support. Meanwhile, the remaining 46% is explained by external causes of the variables in this research such as Animah's internal control system (2018), Kaukab & Damayanti's (2015) information asymmetry, Shintadevi's (2015) unethical behavior, Sulistiyowati & Parju's compensation suitability (2015). 2019), compliance with accounting rules Shintadevi, (2015).

F test

The model feasibility test was carried out to determine whether the variables used were able to explain the phenomenon being analyzed. In this study, the calculated F value obtained was 18.771, which was greater than the F table of 2.630, while the significance level of 0.000 was smaller than 0.05, so it could be interpreted that the regression model was suitable for use.

Discussion

The results of research conducted to determine the influence of accounting information systems, emotional intelligence, work ethics, and superior support on the tendency of accounting fraud are as follows:

The Influence of Accounting Information Systems on Accounting Fraud Tendencies

Based on statistical test results, it can be seen that the accounting information system has a negative and significant effect on the tendency for accounting fraud. PT. Sumber Pelita Utama uses an information system in the form of a web program, each employee has an account with its own work portion. Every 6 months the password is changed, this is done so that each employee's account is safe. If this is not done, there is a possibility of mutual knowledge of web program account passwords between employees, which could lead to a tendency for accounting fraud by other employees who do not own the web program account. This accounting information system in the form of a web program also helps decision making because all information is easier to track. This reduces the opportunity for employees to cheat, such as falsifying transactions, because if this is done, it is very easy to find out, thereby providing consequences for perpetrators of accounting fraud.

The results of this research are in accordance with research conducted by Ryan Muhammad and Ridwan (2017) which resulted in accounting information systems having a negative and significant effect on the tendency for accounting fraud. In contrast to the research results of Muhammad and Ridwan (2017), Animah (2018) and Sunaryo, Paramita, & Raissa (2019) explained that accounting information systems have a positive and significant effect on the tendency for accounting fraud.

The Influence of Emotional Intelligence on the Tendency of Accounting Fraud

Based on the results of statistical tests, it can be seen that emotional intelligence has a negative and significant effect on the tendency for accounting fraud. Good emotional intelligence creates effective understanding to apply emotional sensitivity as a source of information and connections so that employees are able to turn this into a good understanding of accounting as in research conducted by Mutia (2015). Employees who have good emotional intelligence tend to avoid accounting fraud, because they can understand

accounting information systems well and are able to manage emotions into self-awareness and motivation.

PT. Sumber Pelita Utama carries out joint exercise every Friday from 08.00 – 09.30, this is to strengthen employee relationships and exercise can relieve stress. Stress at work makes employees more irritable so they are unable to complete work calmly Satria & Fatmawati (2017) which can lead to a tendency towards accounting fraud.

The Influence of Work Ethics on the Tendency of Accounting Fraud

Based on statistical test results, it can be seen that work ethics has a negative and significant effect on the tendency for accounting fraud. Implementing good work ethics makes employee performance also increase, as in research conducted by Suriani, Adolfina, & Lumintang (2018), Dewi, Rodhiyah, & Susanta (2015), Budianto, Pongtuluran, & Syaharuddin (2017), and Rum, Sendow, & Pandowo (2019). Increasing employee performance reduces the tendency for accounting fraud. This is because employees are aware of good ethics, such as not throwing work at other employees which could lead to misstatements or opportunities for other employees to commit accounting fraud.

PT. Sumber Pelita Utama strengthens the implementation of work ethics by creating fine regulations for employees who violate them. The fines applied provide a deterrent effect for employees who violate work ethics. The application of this strong work ethic reduces the tendency for accounting fraud in companies because the opportunity to do so is reduced.

The Influence of Supervisor Support on the Tendency of Accounting Fraud

Based on statistical test results, it appears that superior support has a negative and significant effect on the tendency for accounting fraud. The high level of support given by superiors makes the resulting performance better, as in research conducted by Dewi M. & Rostiana (2018), to get the best performance, superiors must increase their sense of trust in employees' abilities. Bosses who are able to provide good support to their employees will feel trusted and strengthen cooperative relationships, thus reducing the tendency for accounting fraud.

Superior support at PT. Sumber Pelita Utama is given more to production department employees, if production is able to produce finished goods that exceed the target, they will be given a bonus. Apart from the production department, superior support is also seen in the sales department. This support is given in the form of a commission if sales exceed the predetermined monthly target. PT supervisor. Sumber Pelita Utama does not provide an example in implementing time discipline, but is able to lead professionally, not discriminating between employees. Apart from that, PT. Sumber Pelita Utama never falsifies transactions which can be an example for employees.

CONCLUSIONS AND SUGGESTIONS
Conclusion

Based on the results of research regarding Determinants of Accounting Fraud Tendencies at PT. Sumber Pelita Utama which involves the independent variables accounting information system, emotional intelligence, work ethics, and superior support as well as the dependent variable, namely the tendency for accounting fraud, can be drawn as follows: (1) There is a negative and significant influence between the accounting information system on the tendency for accounting fraud. at PT. Sumber Pelita Utama. With a good accounting information system, it will reduce the tendency for accounting fraud. (2) There is a negative and significant influence between emotional intelligence on the tendency for accounting fraud at PT. Sumber Pelita Utama. The higher the emotional intelligence that employees have, the less likely they are to commit accounting fraud. (3) There is a negative and significant

influence between work ethics and the tendency for accounting fraud at PT. Sumber Pelita Utama. By implementing good work ethics, it will reduce the tendency for accounting fraud. (4) There is a negative and significant influence between superior support on the tendency of accounting fraud at PT. Sumber Pelita Utama. The higher the support given by superiors to employees, the reduced the tendency for accounting fraud.

Suggestion

Based on the conclusions that have been described, suggestions can be given to complement researchers, including improving the security of accounting information systems in the form of web programs that need to be maintained, so that data leaks and accounting fraud committed by irresponsible employees can be avoided. The selection of new employees should be supplemented with a personality test in order to get employees who are able to control their emotions, thus preventing the tendency for accounting fraud. Work Ethics in the company should be more implemented, apart from giving fines to employees who violate it, sanctions should also be added such as giving warning letters , this is so that the same mistakes do not occur, namely throwing jobs around which opens up opportunities for accounting fraud. Superior support in the form of awards should be given equally to each department. Giving awards that are not evenly distributed can give rise to mutual envy between employees which can lead to a tendency towards accounting fraud.

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Table 1. Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	SE	Beta		
1 (Constant)	29.726	2.480		11.987	0,000
Accounting information system	-0.647	0.163	-0.537	-3.970	0.000
Emotional Intelligence	-0.694	0.121	-0.677	-5.747	0.000
Work Ethics	-0.667	0.104	-0.715	-6.391	0.000
Superior Support	-0.563	0.159	-0.493	-3.541	0.001

a. Dependent Variable: Propensity for Accounting Fraud

Source: Processed Primary Data, 2021

Table 2. Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		41
Normal Parameters [a, b]	Mean	0.0000000
	Std. Deviation	0.61476485
Most Extreme Differences	Absolute	0.098
	Positive	0.098
	Negative	-0.083
Statistical Tests		0.098
Asymp. Sig. (2-tailed)		.200 [c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Table 3. Multicollinearity Test

		Collinearity Statistics	
Model		Tolerance	VIF
1	Accounting information system	0.215	4.659
	Emotional Intelligence	0.171	5.855
	Work Ethics	0.287	3.489
	Superior Support	0.254	3.940

Table 4. Heteroscedasticity Test Results

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-0.075	0.129		-0.582	0.564
	Accounting information system	0.006	0.063	0.032	0.098	0.922
	Emotional Intelligence	-0.054	0.060	-0.333	-0.898	0.375
	Work Ethics	0.004	0.042	0.030	0.105	0.917
	Superior Support	0.103	0.055	0.571	1,880	0.068

a. Dependent Variable: ABS_RES

Source: Processed primary data, 2021

Table 5. Determination Test (R^2)

		Model Summary		
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.765 [a]	0.586	0.540	0.648

a. Predictors: (Constant), Supervisor Support, Work Ethics, Accounting Information Systems, Emotional Intelligence

Table 6. Calculate F-Test

		ANOVA [a]				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	726.767	4	181.692	18.771	0.000 [b]
	Residual	348.453	36	9.679		
	Total	1075.220	40			

a. Dependent Variable: Propensity for Accounting Fraud

b. Predictors: (Constant), Supervisor Support, Work Ethics, Accounting Information Systems, Emotional Intelligence