ANALYSIS OF FACTORS INFLUENCING TENDENCY IN PT PIONIRBETON INDUSTRI PLANT PULOGADUNG

1st Septiana Ayuningrum; 2nd Dr. M. Anhar, Ak. M. Sc.

Department of Accounting, Indonesian College of Economics

Jakarta, Indonesia

septianaayuningrum@gmail.com; m.anhar@ymail.com

ABSTRACT *This study aims to determine the causal relationship between variables consisting of Internal Control, Adherence to Accounting Standards, and Compensation of Compensation to Fraud Tendency . This research uses associative causal research method with quantitative approach. The data processing application used is SPSS version 22.00. The population of this study were employees of the accounting division who worked at PT Pionirbeton Industri's Pulogadung plant. The sample was determined based on the saturated sample technique with a total of 40 respondents and data analysis was measured using a method based on multiple linear regression. The data used in this study are primary data. The data collection technique used a questionnaire method given to PT Pionirbeton Industri Plant Pulogadung. The research results prove that (1) internal control has a significant effect on the tendency of fraud; (2) compliance with accounting standards has a significant effect on the tendency of fraud; (3) suitability of compensation has a significant effect on the tendency of fraud.*

Keywords : Internal Control, Adherence to Accounting Standards , Compensation Suitability , and Fraud Tendency .

PRELIMINARY

Fraud or in Indonesian is cheating, which means dishonest and fraudulent acts. Whereas in accounting, fraud is a mistake committed deliberately with the intention of benefiting oneself but harming other parties. Arens (2015: 396) defines fraud as any deliberate attempt of fraud, whereas in the context of an audit of financial statements, fraud is defined as an intentional misstatement of financial statements. Many cases of fraud that occur both within state-owned companies and private companies, the perpetrators are internal and external parties.

The factors that encourage perpetrators to commit fraudulent acts vary widely, which can come from within the perpetrator and the environment. The factors that can influence the tendency of fraud consist of internal control, adherence to accounting standards, and suitability of compensation. The Indonesian Institute of Certified Public Accountants in Ardianingsih (2019: 40) defines internal control as a process carried out by the board of commissioners, management, and other personnel of the entity which is designed to provide adequate assurance about the achievement of three groups of objectives, namely financial reporting reliability, operational effectiveness and efficiency, and compliance with applicable laws and regulations. Internal control that is carried out effectively and efficiently will minimize the tendency of fraud, on the other hand, if internal control is carried out ineffectively and efficiently, it will support and lead to the tendency of fraud.

Adherence to accounting standards can also affect the tendency of fraud. Adherence to accounting standards applied by the company is used as company guidelines and standards in the preparation and presentation of financial statements. If the company adheres to the applicable accounting standards, it will minimize the tendency of fraud, and vice versa, if the company does not comply with the applicable accounting standards, it will create opportunities for the tendency of fraud. Factors others that affect the tendency of cheating is the suitability of compensation. Providing compensation in accordance with what has been done and provided by employees will make employees feel satisfied and minimize employees to commit fraud. Conversely, if the compensation is not in accordance with what has been done and provided by the employee, it will make the employee feel dissatisfied, causing the employee to commit fraud such as corruption, theft of assets, manipulation of financial statements, etc.

Fraud can be detected by looking at accounting anomalies, presenting financial reports, changing employee conditions, making complaints, and conducting internal and external audits. To explore the factors that influence fraud and prevent fraud, the researcher is interested in conducting research on "Analysis of Factors Affecting the Tendency of Fraud in PT Pionirbeton Industri Plant Pulogadung". Based on the background of the problem above, the following problems can be identified:
1. Does the internal control system influence the tendency of fraud?
2. Does adherence to accounting standards affect the tendency of fraud?
3. Does suitability of compensation affect the tendency of fraud?

2. LITERATURE REVIEW
2.1. Review of Previous Research Results

Arista, Hendra, and Suhendro (2015) discussing the influence of internal factors on the tendency of fraud at PT Pegadaian Persero Surakarta. This research is included in research with a quantitative approach. The data analysis technique used is descriptive analysis. The data source used in this research is primary data. The data collection technique in this study used a questionnaire. The purpose of this study was to examine and analyze the influence of internal factors on the tendency of cheating. The results of the study state that the first variable, namely the effectiveness of internal control, has a negative effect on the tendency of fraud, this means that the better the internal control system will reduce the level of fraud in the Pegadaian company. The second variable, namely the obedience of accounting rules, has a positive effect on the tendency of fraud, this means that complying with accounting rules and measuring and presenting accounting according to predetermined standards will be able to avoid actions that can harm the company. The third variable management morality management morality has a positive effect on the tendency of fraud, this means that the higher the morality of each management is very influential on the occurrence of fraud in the company. The fourth variable information asymmetry has a negative effect on the tendency of accounting fraud, this means that the unbalanced information flowing between company management and outside parties can influence employees to commit fraud. The fifth variable of compensation suitability has a negative effect on the tendency to cheat, this means that a good compensation system will convince all employees that they will get what they need properly so that they consciously take the actions the organization wants. When the five factors which consist of internal control, compliance with accounting rules, management morality, information asymmetry and suitability of compensation are examined together or simultaneously, they have an effect on the tendency of fraud.

Research conducted by Kuntari, Akram, and Supaman (2016) which discusses the determinants and trends of fraud fraud on water financial accountability in Central Lombok. The research method used in this research is quantitative research using the exploratory method. The data used in this study are primary data. This research used purposive sampling technique . Primary data collection by distributing questionnaires to all respondents. This study aims to examine the effect of internal control, compliance with accounting regulations and perceptions of moral apparatus on the trend of fraud and fraud on the financial accountability of the Central Lombok Regional Drinking Water Company (PDAM). The results of the study indicate that the effectiveness of internal control has a negative and significant effect on the trend of fraud. Thus it can be concluded that if internal control is weak and it is not carried out effectively and efficiently, the tendency of fraud will often occur on the contrary, if the better the company's internal control, the less likely the tendency of fraud to be. Accounting rules have a negative but not significant effect on the tendency of fraud. However, compliance with accounting rules negatively affects fraud, but financial managers do not always follow the rules. Management morality has a negative and

significant effect on the trend of fraud. This means that the higher the perception of management morality in the company, the lower the tendency for fraud.

Research conducted by Sunaryo, Paramita, and Raissa (2019) which discusses the effect of the suitability of compensation, accounting information systems and the effectiveness of internal controls on the tendency of accounting fraud. This research is a quantitative study with an associative method and the data source used is primary data. The data collection method in this study used a questionnaire to the respondents who became the unit of analysis for the samples that had been determined and used instruments that had been tested for validity and reliability. This study aims to determine the effect of suitability of compensation, accounting information systems and the effectiveness of internal controls on the tendency of fraud. The results of this study indicate that the suitability of compensation has a positive and significant effect on the tendency of cheating. this indicates that the higher the suitability of compensation does not reduce fraud. The accounting information system has a positive and significant effect on the tendency of fraud. This indicates that the better the accounting information system does not reduce fraud. Internal control has a positive and significant effect on the tendency of fraud. This indicates that the better internal control, including not reducing fraud.

2.2. Theoretical basis
2.2.1. Fraud

Ardianingsih (2019) explains the meaning of fraud in the view of the Indonesian Institute of Accountants (2001) in the Public Accountants Professional Standards (SPAP) section 316, as follows:

1. Misstatements arising from fraud in financial reporting, namely misstatements or deliberate omission of amounts or disclosures in financial statements to trick users of financial statements.
2. Misstatement arising from improper treatment of assets (often referred to as misuse or embezzlement) relating to theft of an entity's assets resulting in financial statements not being presented in accordance with generally accepted accounting principles in Indonesia.

Ardianingsih (2019) explains the 2006 Examination Manual from the Association of Certified Fraud Examiners which describes fraud into 4 forms, as follows:

1. Report fraud consisting of fraudulent financial statements and other reporting fraud. Financial statement fraud is done by presenting financial reports that are better than the truth and worse than they really are. Reports of financial over-stated conducted with reported assets and revenues greater than it actually is.
2. Misuse of assets, which consists of cash fraud, as well as fraud in inventories and other assets.
3. Corruption which consists of conflicts of interest, bribery, illegal gifts and economic extortion.

4. Computer-related fraud.

2.2.2. Internal control

Ardianingsih (2019) quotes from the Indonesian Institute of Certified Public Accountants (IAPI) which defines internal control as a process carried out by the board of commissioners, management, and other personnel of an entity designed to provide adequate assurance about the achievement of three groups of objectives, namely financial reporting reliability, effectiveness and efficiency. operations, as well as compliance with applicable laws and regulations.

Hery (2017) describes the components of the Committee of Sponsoring Organizations (COSO) internal control used by most US companies, including:

1. Control environment
   The control environment serves as an umbrella for the other four components. The control environment consists of actions, policies, and procedures that reflect the attitudes of top management, directors, and owners of the entity as a whole regarding internal control. Success in controlling the entity lies in the attitude of management.
2. Risk assessment
   Risk assessment is an action taken by management to identify and analyze risks related to the preparation of financial reports in accordance with applicable accounting standards.
3. Control activities
   Control activities are policies and procedures to help ensure that the actions needed to address risks have been taken to achieve the entity's objectives.
4. Accounting information and communication
   The purpose of an accounting information and communication system is for transactions to be recorded, processed and reported on fulfilling the six general objectives of auditing transactions .
5. Monitoring
   Monitoring activities relate to the assessment of the quality of internal control on an ongoing basis by management to determine the control has been running as expected and modified in accordance with developments in the existing conditions in the company.

2.2.3. Adherence to Accounting Standards

Obedience in Indonesian is obedience, loyalty, or a function not to endanger and disturb peace. Meanwhile, satandar in Indonesian is a certain measure that is used as a benchmark. Arista, Hendra, and Suhendro (2015) state that compliance with accounting standards is used as the basis for guidelines used by companies or individuals to prevent actions that deviate from accounting rules.

IAI sets the applicable financial accounting standards in Indonesia, which are as follows:

1. Financial Accounting Standards (SAK) are Statements of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting

Standards (ISAK) issued by the Indonesian Institute of Accountants Standard Board (DSAK IAI) and the Indonesian Institute of Accountants (DSAS IAI) Sharia Standards Board as well as capital market regulatory regulations. for entities under its supervision.

2. Sharia Accounting Standards (SAS) are Sharia Financial Accounting Standards Statements (PSAK) aimed at entities that carry out sharia transactions, both Islamic institutional entities and non-Islamic institutions.

3. Financial Accounting Standards for Entities without Public Accountability (SAK ETAP) are intended to be used by Entities without Public Accountability (ETAP), namely entities that do not have significant public accountability; and publish general purpose financial statements for external users.

2.2.4. Compensation Suitability

Badriyah (2015) defines compensation as all income in the form of money, direct goods, and indirect goods received by employees as compensation for services provided to the company. Compensation for employees must be in accordance with what the employees have done and given to the company. Providing appropriate compensation to employees can foster employee motivation and satisfaction at work, thus encouraging employees to provide the best for the company.

Badriyah (2015) explains that the principle of compensation must pay attention to the applicable labor laws, as for these principles, namely:

1. Fair principle
   The amount of compensation paid to each employee must be adjusted to work performance, type of work, job risk, responsibilities, job title, and meet internal compensation requirements. The principle of fairness must be the basis for evaluating, treating, and giving gifts to every employee. With the principle of fairness, a good atmosphere of cooperation will be created, work spirit, discipline, loyalty and employee stabilization will be better.

2. The principle is appropriate and reasonable
   The compensation received by employees can fulfill their needs at an ideal normative level. Relative benchmarks, the determination of the amount of compensation is based on the government minimum wage limit and external consistency prevailing. This is important so that the morale of qualified employees does not stop, and so on.

2.3. Relationship between Research Variables
2.3.1. Internal Control against Fraudulent Tendency

If a company implements internal control effectively and efficiently, it can achieve the main objectives of internal control, namely the reliability of financial reporting, operational effectiveness and efficiency, and compliance with applicable laws and regulations. In addition, implementing internal control effectively and efficiently can also minimize the tendency of fraud. On the other hand, if a company does not carry out internal control effectively and efficiently, the company does not

have sufficient assurance that the accounting records and financial reports are reliable, and the company's assets are properly secured. Ineffective and inefficient implementation of internal control will also result in the tendency of fraud.

2.3.2. Adherence to Accounting Standards to Fraud Tendency

If a company complies with the rules contained in the applicable accounting standards, it will minimize the tendency of fraud. On the contrary, if the company does not comply with the rules contained in the applicable accounting standards, it will create opportunities for the tendency of fraud.

2.3.3. Compensation for Fraud Tendency Compensation

If the company provides compensation in accordance with the contributions that have been made and given by employees, it can result in employees feeling satisfaction at work and fostering employee loyalty to the company. So, doing so can minimize the tendency of cheating. The provision of appropriate compensation can also have an impact on increasing employee productivity at work, so that the company can get maximum profit. On the other hand, the company provides compensation that is not in accordance with the contributions that have been made and provided by employees, which can result in employees feeling disappointed and dissatisfied with their work. Thus, this can create opportunities for fraud tendency for employees to commit deviant actions such as corruption, misuse of assets, etc.

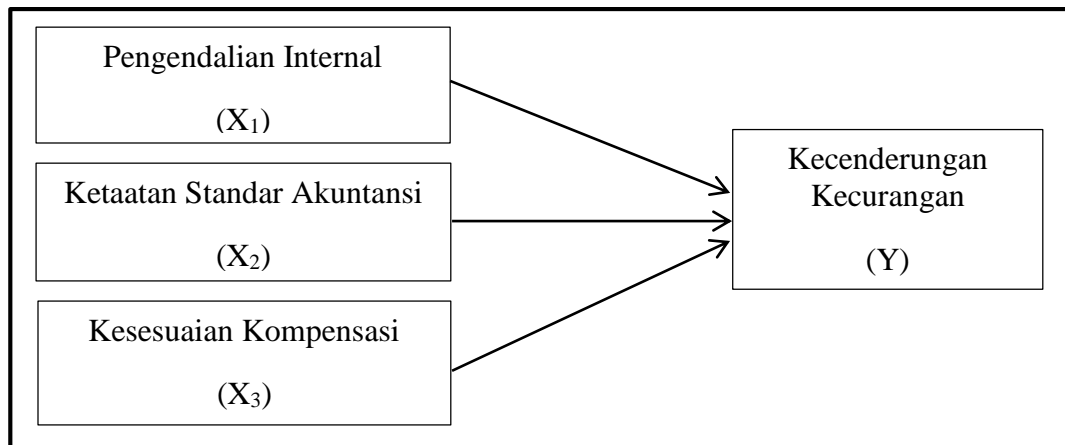### 2.4. Hypothesis Development

This study describes the development of the following hypothesis:

Hypothesis 1 : Internal control affects the tendency to cheat.

Hypothesis 2 : Adherence to accounting standards affects the tendency of fraud.

Hypothesis 3: Appropriateness of compensation affects the tendency of cheating.

2.5. Research Conceptual Framework

Picture 2.1 Kerangka Konseptual

3. RESEARCH METHOD

3.1 Research Strategy

Based on the level of research explanation, this study applies a quantitative approach using the causal associative research method. Sugiyono (2017) defines quantitative research as a research strategy based on the nature of positivism, used to research on certain populations or samples., Sampling techniques are generally carried out randomly , data collection uses research instruments, data analysis is quantitative / statistical with the aim of test the hypothesis that has been set. Sugiyono (2017) defines the associative research is research that aims to determine the relationship between two variables or more, in this study it will be constructed a theory that could serve to explain, predict, and control the symptom. Sugiyono (2017) explains that a causal relationship is a relationship that is causal in nature. The reason behind this research is to apply a quantitative approach using the causal associative research method because this study aims to determine the causal relationship between variables, namely internal control (X1), compliance with accounting standards (X2), and suitability of compensation (X3) with the tendency to cheat (Y).

3.2 Population and Sample
3.2.1. Population

The population in this study were all employees of the accounting division at PT Pionirbeton Industri's Pulogadung plant . The following is an explanation of the sections contained in the accounting division as listed in table 3.1.

Table 3.1 Bagian dalam Accounting Division

No.	Part	Total
1	Credit Control	20
2	Accounts Receivable	16
3	Maintenance Administration	10
Total		**46**

Sources of processed data, 2019.

3.2.2. Sample

The samples of this research were all employees of the accounting division at PT Pionirbeton Industri Pulogadung plant . The sampling technique used in this research is saturated sampling technique . This technique is often used when the population is relatively small. So the sample of this study was determined as many as 46 respondents or all employees of the accounting division at the Pulogadung plant PT PionirBeton Industri which consisted of 20 people in credit control, 16 people in accounts receivable , and 10 in maintenance administration.

3.3 Data and Data Collection Methods
3.3.1. Type of Data
The type of data used in this research is primary data. Primary data collected by researchers is used to answer research questions.

3.3.2. Data Collection Methods
Researchers go directly to the field to be able to obtain data from respondents by distributing questionnaires . Data obtained from respondents' answers to the questionnaire questions given. In this study, researchers used a questionnaire about internal control, obedience to accounting rules, suitability of compensation, and trends in accounting fraud. Researchers distributed questionnaires to be filled out by employees of PT Pionirbeton Industri plant Pulogadung accounting division . This research measurement instrument uses a Likert scale in the form of a checklist to calculate the answers to the questionnaire.

Table 3.2 Score of Likert Scale

Answer	Score
Strongly disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4
Strongly agree (SS)	5

3.3.3. Data Period
The research data were obtained from employees of the accounting division at PT Pionirbeton Industri's Pulogadung plant . The time of the research was carried out from the distribution of the September 2019 questionnaires to the retrieval of the questionnaires in October 2019.

3.4 Variable Operationalization

Table 3.3 Variable Operationalization

Variable		Indicator	No. Questionnaire	Measurement Instruments
Internal control (X_1), Hery (2017).	1.	Control environment	1, 2	scale Likert 1-5
	2.	Risk assessment	3, 4	
	3.	Control activities	5, 6	
	4.	Accounting information and communication	7, 8	
	5.	Monitoring	9, 10	
Adherence to accounting	1.	Implementation responsibility	1	scale Likert 1-5

standards (X$_2$), Putri and Irwandi (2016).	2.	Public Interest	2	
	3.	Integrity	3	
	4.	Objectivity	4	
	5.	Be careful	5, 6	
	6.	Confidentiality	7	
	7.	Consistency	8	
	8.	Technical Standards	9, 10	
Compensation suitability (X$_3$), Badriyah (2015).	1.	Direct compensation	1, 2, 3, 4	scale Likert 1-5
	2.	Indirect compensation	5, 6, 7, 8	
The tendency to cheat (Y), Hery (2017).	1.	Tendency to manipulate, falsify, or change accounting records or supporting documents.	1, 2	scale Likert 1-5
	2.	The tendency to misrepresent or omit significant events, transactions or information from the financial statements	3, 4	
	3.	The tendency to intentionally misapply accounting principles	5, 6	
	4.	Tendency to misrepresent financial statements due to theft (misuse / embezzlement) of assets that make the entity pay for goods / services that do not receive	7, 8	
	5.	The tendency to misrepresent financial statements due to improper treatment of assets and accompanied by false records or documents and may	9, 10	

		involve one or more individuals among management, employees, or third parties.		

3.5 Data Analysis Methods

Sugiyono (2017) states that the data analysis method is the process of systematically searching and compiling data obtained from interviews, field notes, and other materials, so that they can be easily understood, and the findings can be shared with others. The data is processed with the help of a computer using the SPSS application. How to serve using tables.

3.5.1. Descriptive statistics

Sugiyono (2017) suggested the descriptive statistics are statistics used to analyze data in ways that describe or depict the data that has been collected as without meaning make conclusions or generalizations apply to the public. Descriptive statistics relate to data collection, summarizing data and presenting the summary results. Descriptive statistics are useful for testing and explaining the characteristics of the research data sample under study. The study will use the maximum , minimum, mean, and standard deviation of variable values in tabulated form from the questionnaire results.

3.5.2. Test Instrument Data

1. Validity test

Sugiyono (2017) explains that validity is the degree of accuracy between data that occurs in the object of research and data that can be reported by researchers. Sugiyono (201 7) explains that valid means that the instrument can be used to measure what should be measured. The validity test aims to measure the validity of a questionnaire. The validity test is done by comparing the $_{calculated}$ r value with the r $_{table}$ for degree of freedom (DF) = n-2, where n is the number of samples. The validity test in this study was carried out using item analysis. Decision-making provisions:

    a. If r $_{count\ is}$ positive or r $_{count}$ > r $_{table}$ then the question item is valid .

    b. If r $_{count\ is}$ negative or r $_{count}$ <r $_{table}$ then the question item is invalid.

2. Reliability Test

Sujarweni (2014) explains that the reliability test can be carried out jointly on all items / question items in the research questionnaire. The basis for decision making in the reliability test is as follows:

    a. If the Cronchbach alpha value is > 0.60, the questionnaire is declared reliable or consistent.

    b. If the Cronchbach alpha value <0.60, the questionnaire is declared unreliable or inconsistent.

3.5.3. Classic assumption test

1. **Normality test**

Ghozali (2011) explains that the normality test aims to test whether in the regression model, the disturbing or residual variables have a normal distribution. It is known that the t and F tests assume that the residual value follows a normal distribution. If this assumption is violated, the statistical test will be invalid for a small sample size. There are two ways to detect whether the residuals are normally distributed or not, namely by graph analysis and statistical tests. Graph analysis is one of the easiest ways to see data normality by comparing the observed data with a distribution that is close to the Normal Probability Plot distribution. The data normality test was performed using the Kolmogorov-Smirnov test. The basis for the KS test, namely:

1.Significance number> 0.05, then the data is normally distributed
2.Significance value < 0.05, then the data are not normally distributed

2. **Multicollinearity Test**

Ghozali (2011) explains that the multicollinearity test aims to test whether the regression model found a correlation between independent (independent) variables **.** The multicolonieriry test can be seen in two ways, namely from the Variance Inflation Factor (VIF) and Tolerance Value (Ghozali, 2011). A regression model that is free from multicollinearity is if VIF is <10 and the tolerance value is > 0.1 0 (Ghozali, 2011).

3. **Heteroscedasticity Test**

Ghozali (2011) explains that a good regression model is homoscedasticity. The indication of heteroscedasticity in this study can be tested by looking at the graph plot of the predictive value of the dependent variable with its residue. Ghozali (2011) explains that the heterocedastic test aims to test whether in the regression model there is an inequality of variants from the residuals of one observation to another. If the variance of the residue from one observation to another is constant, it is called homocedacity and if it is different it is called heteroscedacity. A good regression model if the residual variance from one observation to another is constant or homocedacity. Ghozali (2011) describes the basis of the analysis used, namely:

 a. If there is a certain regular pattern, such as regular dots (wavy, widened, then narrowed), this indicates heteroscedasticity.
 b. If there is no clear pattern and the dots spread above and below the 0 on the Y axis, there is no heteroscedasticity.

3.5.4. Multiple Linear Regression Analysis

Sugiyono (2017) explains that multiple regression analysis aims to predict how the state (rise and fall) of the dependent variable, if two or more independent variables as predictor factors are manipulated (their value is increased or decreased). Make a multiple regression line equation, with the formula:

$Y = \alpha + b_1 X_1 + b_2 X_2 + b_3 X_3$

Where:

Y $\qquad$ = estimated value of Y

α $\qquad$ = Y value at the intersection of the linear line with the vertical Y axis

X_1, X_2, X_3 = the value of the independent variable X_1, X_2, X_3

b_1, b_2, b_3 $\quad$ = the slope associated with the variables X_1, X_2, X_3

3.5.5. Determination Coefficient Test

The determinant coefficient aims to determine the influence of the independent variable on the dependent variable. The formula for the determinant coefficient is:

$$KD = r^2 \times 100\%$$

Where :

KD = coefficient of determinant

r^2 = correlation coefficient

Ghozali (2011) explains that the coefficient of determination is (r^2) to measure how far the ability of a model to explain variations in the dependent variable. These values are 0 and 1. A small r^2 means that the ability of the independent variables to explain the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the dependent variation.

3.5.6. Statistical test t

Ghozali (2013) explains that the t test aims to test the hypothesis partially to show the effect of each independent variable individually on the dependent variable, here are the steps for the t statistical test:

The hypothesis above will be tested based on the areas of acceptance and rejection areas which are defined as follows:
1. H_0 will be accepted if the significant value is greater than 0.05.
2. H_0 will be rejected if the significant value is smaller than 0.05.

Ghozali (2013) explains how to detect the effect of the independent variable on the dependent variable can also be seen in the "sig" column to see its significance:
1. If the value is less than $\alpha = 5\%$ (0.05), it can be said that the independent variable has a significant effect on the dependent variable. If the value is less than $\alpha = 10\%$ (0.10), it can be said that the independent variable has a very significant effect on the dependent variable.

4. RESULTS AND DISCUSSION
4.1 Descriptive Statistics
4.1.1 Description of Respondents

Table 4.1 Respondent Description

	Gender		Age				Length of Work				Last Education			
	Male	Female	20 - 30	31-40	41-50	<50	>1	1-5	6-10	<10	SHC/Equal	D3	S1	S2
Crite ria														
Total	27	13	25	7	7	1	8	11	14	7	11	7	21	1

4.1.2 Variable Description

Table 4.2 Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Internal control	40	26.00	48.00	42,6500	5.04111
Adherence to Accounting Standards	40	25.00	48.00	42,7500	4,96010
Compensation Compensation	40	28.00	38.00	32,4250	2,36304
The tendency to cheat	40	30.00	50.00	45,7250	5,13903
Valid N (listwise)	40				

Source: SPSS version 22.00, data processed in 2019.

Based on table 4.2 regarding the results of descriptive statistical tests, the following conclusions can be drawn:

1. The results of the respondent's research on the internal control variable show that the minimum value is 26 and the maximum value is 48. The average (mean) of the internal control variables is 42,6500 . While the standard deviation shows that the size of the spread of the internal control variables is 5, 04111 . The average value of 42,6500 mean that the internal control at PT Pionirbeton Industrial plant Pulogadung run properly or effectively.

2. The results of the respondent's research on accounting standard obedience variables show that the minimum value is 25 and the maximum value is 48. The average (mean) variable of accounting standard obedience is 42,7500 . While the standard deviation shows that the size of the spread of the accounting standard compliance variable is 4,96010. The average value of 42,7500 means that PT Pionirbeton Industrial plant Pulogadung have complied with accounting standards with good adherence.

3. The results of the respondent's research on the compensation suitability variable showed that the minimum value was 28 and the maximum value was

38. The average (mean) of the compensation suitability variable was 32,4250. While the standard deviation shows that the size of the deployment of the suitability of variable compensation of 2,36304. The average value of 32,4250 means that the compensation provided by PT Pionirbeton Industrial plant Pulogadung to its employees is considered good enough or pretty appropriate.

4. The results of the respondents' research on the variable tendency of cheating showed that the minimum value was 30 and the maximum value was 50. The mean (mean) of the variable tendency of cheating was 45,7250. Where as the standard deviation shows that the size of the deployment of variable compensation suitability for 5,13903. The average value of 45,7250 means that the level of the tendency of cheating at the Pulogadung plant's PT Pionirbeton Industri is low so it is categorized as good.

4.2 Test Data Instruments

The data instrument test aims to determine whether a question posed is valid or appropriate to be used for hypothesis testing.

4.3.1 Validity Test Results

The validity test is carried out to ascertain how well an instrument is used to measure the concept that should be measured. The value of DF in this study is 38 (DF = 40-2), so r table (see in attachment 2) on DF 38 the probability of 0.05 is 0.320.

Table 4.3 Validity Test Results

No.	Variable	Indicator	The value of r count	Value r tables	Information
1.	Internal control	Item 1	0.828	0.320	Valid
		Item 2	0.571	0.320	Valid
		Item 3	0.610	0.320	Valid
		Item 4	0.741	0.320	Valid
		Item 5	0.620	0.320	Valid
		Item 6	0.625	0.320	Valid
		Item 7	0.603	0.320	Valid
		Item 8	0.703	0.320	Valid
		Item 9	0.601	0.320	Valid
		Item 10	0.655	0.320	Valid
2.	Adherence to Accounting Standards	Item 1	0.825	0.320	Valid
		Item 2	0.787	0.320	Valid
		Item 3	0.731	0.320	Valid
		Item 4	0.825	0.320	Valid
		Item 5	0.737	0.320	Valid
		Item 6	0.629	0.320	Valid
		Item 7	0.663	0.320	Valid

		Item 8	0.607	0.320	Valid
		Item 9	0.615	0.320	Valid
		Item 10	0.518	0.320	Valid
3.	Compensation Suitability	Item 1	0.445	0.320	Valid
		Item 2	0.412	0.320	Valid
		Item 3	0.537	0.320	Valid
		Item 4	0.399	0.320	Valid
		Item 5	0.479	0.320	Valid
		Item 6	0.424	0.320	Valid
		Item 7	0.570	0.320	Valid
		Item 8	0.350	0.320	Valid

Source: SPSS version 22 , 00 , data processed in 2019.

4.3.2 Reliability Test Results

Table 4.4 Reliability Test Results

No.	Variable	r count Cronbach Alpha	r Cronbach Alpha terms table	Information
1	Internal control	0.759	0.60	Reliable
2	Adherence to Accounting Standards	0.768	0.60	Reliable
3	Compensation Suitability	0.666	0.60	Reliable
4	The tendency to cheat	0.781	0.60	Reliable

Source: SPSS version 22,00, data processed in 2019.

4.4 Classic Assumption Test

The classic assumption test is used to find out whether the data obtained can be tested or not.

4.4.1 Normality Test Results

In this test, the normality test used is the Kolmogorov-Smirnov statistical test . The basis for the KS test is:
   a. The significance number (sig)> 0.05 means the data is normally distributed.
   b. The significance number (sig) <0.05 means the data are not normally distributed (Ghozali, 2011: 160)

Table 4.5 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters [a, b]	Mean	, 0000000
	Std. Deviation	1,57060243
Most Extreme Differences	Absolute	, 086
	Positive	, 086
	Negative	-, 062
Statistical Test		, 086
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.

Source: SPSS version 22 , 00 , data processed in 2019.

4.4.2 Multicolinearity Test Results

The multicollinearity test aims to test whether the regression model found a correlation between independent variables. If the independent variable has a tolerance value of more than 10% (0 , 10) and has a Variance Inflation Factor (VIF) value of less than 10, then the regression model is free from multicollinearity problems (Ghozali, 2011).

Table 4.6 Multicolinearity Test Results

Independent Variable	**Tolerance**	**VIF**	**Conclusion**
Internal control	0.162	6,165	There is no multicollinearity
Adherence to Accounting Standards	0.162	6,174	There is no multicollinearity
Compensation Suitability	0.996	1,004	There is no multicollinearity

Source: SPSS version 22 , 00 , data processed in 2019.

4.4.3 Heteroscedasticity Test Results
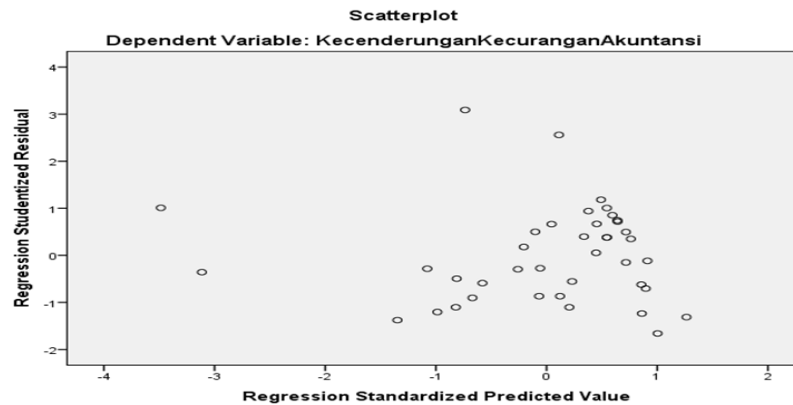
Source: SPSS version 22 , 00 , data processed in 2019.

Picture 4.1 Heteroscedasticity Test Results

4.5 Multiple Linear Regression Test Results

Table 4.7 Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,898	4,356		- 1,125	, 268
	Internal control	, 476	, 129	, 467	3,694	, 001
	Compliance with Accounting Standards	, 522	, 131	, 504	3,980	, 000
	Compensation Compensation	, 247	, 111	, 113	2,223	, 033

Source: SPSS version 22,00 , data processed in 2019.

4.6 Determination Coefficient Test Results

Table 4.8 Determination Coefficient Test Results

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	,	, 907	, 899	1,63473	, 907	116,47	3	36	, 000

	95 2 [a]					3			

a. Predictors: (Constant), Compensation Compensation, Internal Control, Adherence to Accounting Standards

b. Dependent Variable: The tendency to cheat

Source: SPSS version 22.00, data processed in 2019.

4.7 Statistical t Test Results

Ghozali (2013) states that the t test aims to test the hypothesis partially to show the effect of each independent variable individually on the dependent variable. Here are the steps for the t statistical test:

1. Hypothesis formulation
   a. Internal control:

      $H_{1.0}$: Internal control has no effect on the tendency of fraud.

      $H_{1.\alpha}$: Internal control affects the tendency to cheat.
   b. Compliance with accounting rules:

      $H_{2.0}$: Adherence to accounting standards has no effect on the tendency to fraud.

      $H_{2.\alpha}$: Adherence to accounting standards affects the tendency of fraud.
   c. Compensation suitability:

      $H_{3.0}$: Suitability of compensation has no effect on the tendency to cheat.

      $H_{3.\alpha}$: The suitability of compensation has an effect on the tendency of cheating.
2. Hypothesis acceptance criteria

   The hypothesis above will be tested based on the areas of acceptance and rejection areas which are defined as follows:
      a. H_0 will be accepted if the significant value is greater than 0.05 .
      b. H_0 will be rejected if the significant value is smaller than 0.05 .
3. Calculation of significance value

Table 4.9 Statistical Test Results t

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,898	4,356		-1,125	, 268
	Internal control	, 476	, 129	, 467	3,694	, 001
	Compliance with Accounting Standards	, 522	, 131	, 504	3,980	, 000
	Compensation Compensation	, 247	, 111	, 113	2,223	, 033

Source: SPSS version 22 , 00 , data processed in 2019.

4. Conclusions

   Based on the t test for testing the effect of internal control (X_1) on the tendency of accounting fraud (Y) to produce a Sig. t is 0.001 with a value where <0 , 05 . These results conclude that internal control has a significant effect on the tendency of fraud. If internal control increases, the tendency for fraud will decrease. In other words, if the internal controls operate effectively and efficiently, so as to minimize the tendency of fraud will occur. Based on these results, H $_{1.0,}$ which assumed that internal control had no effect on the tendency of fraud, was rejected. H $_{1.\alpha,}$ which suspects that internal control has an effect on the tendency of fraud, is accepted.

   Testing the effect of accounting standard compliance (X_2) on the tendency of fraud (Y) to produce the Sig. t is 0.000 with a value where <0 , 05 . These results conclude that compliance with accounting standards has a significant effect on the tendency of fraud. If the level of compliance with accounting standards increases, the tendency for fraud will decrease. In other words , if compliance with accounting standards is well implemented, then the tendency for fraud to occur is low. Based on the results of H $_{2.0,}$ which suspected that accounting standard compliance had no effect on the tendency of fraud, it was rejected. H $_{2.\alpha}$ which suspects that accounting standard compliance has an effect on the tendency of fraud is accepted.

   Testing the effect of the suitability of compensation (X_3) on the tendency of cheating (Y) to produce the Sig. t is 0.033 where <0 , 05 . These results conclude that the suitability of compensation has a significant effect on the tendency of fraud. If the level of suitability of compensation increases, then the tendency for fraud will decrease. In other words , if the suitability of compensation is deemed appropriate, then the probability of fraud that may occur is low. Based on the results of H $_{1.0}$ which assumed that the suitability of compensation had no effect on the tendency of cheating, it was rejected. H $_{3.\alpha}$ which suspects that the suitability of compensation has an effect on the tendency of cheating, is accepted.

4.8 Discussion

1. The result of hypothesis one test states that internal control has a significant effect on the tendency of fraud with a significance value of 0.001 less than 0.05 and a coefficient of regression of 0.476 (Table 4.9). These findings indicate that when the level of internal control increases, the tendency for fraud to decline. Conversely, if the level of internal control has decreased, then the tendency for fraud will increase. In other words, if well implemented internal controls according to the SOP that applies the company's operations run effectively and efficiently, then it can suppress and minimize the tendency of fraud will occur. The results of this study are in line with Dewi and Ratnadi (2017) which state that internal control has a negative effect on the tendency of accounting fraud. This means that the better the internal control in the SKPD, the lower the tendency for accounting fraud to be. If internal control is poor, it will cause the level of tendency for accounting fraud to increase. The difference between this

study and the research conducted by Dewi and Ratnadi (2017) lies in the research method approach, where this research applies a quantitative approach with the causal associative research method, while the research conducted by Dewi and Ratnadi (2017) applies an associative qualitative approach. in line with Mulia, Febrianto, and Kartika (2017) which show that internal control affects fraud. This means that the existence of internal control prevents subjects from behaving fraudulently. The difference between this study and the research conducted by Mulia, Febrianto, and Kartika (2017) lies in the research method used, where this research uses the causal associative research method, while the research conducted by Mulia, Febrianto, and Kartika (2017) uses the experimental research method.

2. The results of the second hypothesis test state that the obedience of accounting standards has a significant effect on the tendency of accounting fraud with a significance value of 0.000 greater than 0.05 . and the coefficient of regression of 0.522 (Table 4.9). These findings indicate that if the level of compliance with accounting standards has increased, then the tendency for fraud will decline. Conversely, if the level of compliance with accounting standards has decreased, then the tendency for fraud will increase. In other words, if the company conducting operations with guidance and compliance with applicable accounting standards, it can suppress and minimize the tendency of fraud will occur. The results of this study are in accordance with Kuntari, Akram, and Supaman (2016) who explain that accounting rules have a negative but insignificant effect on the tendency of accounting fraud. However, compliance with accounting rules negatively affects accounting fraud, but financial managers do not always follow the rules. The difference between this study and the research conducted by Kuntari, Akram, and Supaman (2016) lies in the research method used, where this research uses the causal associative research method, while the research conducted by Kuntari, Akram, and Supaman (2016) uses the exploratory research method. . The results of this study are also in line with Putri and Irwandi (2016) which state that compliance with accounting rules as an independent variable has a negative effect on the tendency of accounting fraud as the dependent variable, which means that the more obedient employees are to accounting rules in financial reporting , the lower the level of accounting fraud. . The difference between this study and the research conducted by Putri and Irwandi (2016) lies in the sampling technique used, where this study uses saturated sampling techniques while the research conducted by Putri and Irwandi (2016) uses purposive sampling technique.

3. The results of the third hypothesis test state that the suitability of compensation has a significant effect on the tendency of cheating with a significant value of 0.033 greater than 0.05 and a coefficient of regression of 0.247 (Table 4.9). These findings indicate that if the level of suitability of compensation increases, then the tendency for fraud will decrease. Conversely, if the level of suitability of compensation has decreased, then the tendency for fraud will increase. In other words, if the company has to provide compensation in accordance with applicable regulations, it can suppress and minimize the tendency of fraud will

occur. The results of this study are consistent with Sunaryo, Paramita, and Raissa (2019) showing that the suitability of compensation has a positive and significant effect on the tendency of cheating. This indicates that the higher the suitability of compensation does not reduce accounting fraud. The difference between this study and research conducted by Sunaryo, Paramita, and Raissa (2019) lies in the population studied, where this research examines the population in the construction industry sector while research conducted by Sunaryo, Paramita, and Raissa (2019) examines the population in the sector. banking. Results of this study was in line with Antarwiyati and Purnomo (2017) explains that the appropriateness of compensation does not affect the motivation to commit fraud , it indicates the suitability of compensation is not a factor influencing someone to commit fraud is possible because the main goal of employees of Rural Banks Bank Bantul is to serve the community and it is possible that the nature of greed does not exist in the employee of this BPR Bank. The difference between this study and the research conducted by Antarwiyati and Purnomo (2017) lies in the sampling technique used, where this research uses saturated sampling techniques, while the research conducted by Antarwiyati and Purnomo (2017) uses convenience sampling technique.

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