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ANALYSIS OF COMPENSATION SUITABILITY, INDIVIDUAL MORALITY, ETHICAL CULTURE, AND INTERNAL CONTROL ON FINANCIAL REPORTING FRAUD

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ABSTRACT

This research aims to empirically analyses the compensation suitability, individual morality, ethical culture, and internal control on financial reporting fraud of accounting students in Padang. The sampling technique in this study is purposive sampling and data was collected by distributing questionnaire to accounting and finance students who had studied at least in the sixth semester on several university in Padang. This study uses the Gone Theory as a basis to examining the factors that cause fraudulent behavior towards financial statements. The Gone theory is a refinement of the triangle fraud theory, in which the two theories reveal the reasons a person commits an act of fraud. The Fraud Triangle Theory is a theory which explains three factors that causes of fraud that are Pressure, Opportunity, and Rationalization By using the multiple regression test, the results show that individual morality and internal control have a significant effect on financial reporting fraud, while suitability compensation and ethical culture have no significant effect on financial reporting fraud.

Keywords: financial reporting fraud, compensation suitability, individual morality, ethicalculture, and internal control

INTRODUCTION

Financial reports are the end of the accounting process, designed to provide information tomanager, potential investors, creditors and others for decision making. Although we know the important financial statements in decision making, but we often found that there are still many irregularities or fraudin the financial statements that cause the information presented in the financial statements to be unreliable or does not match the actual data.

Fraud is an intentional mistake and unlawful act. Fraud is done for a specific purpose to other parties that is carried out within and outside the organization which is used to seek opportunities dishonestly and harms other parties.Fraud can make inefficiency and ineffectiveness in organizational resources.

Within the scope of accounting, fraud is a deviation from accounting procedures that should be applied in an entity.The statement of auditing standard defines fraud as an intentional act to produce material misstatements in the financial statements which are the subject of an audit(Norbarani, 2012). The impacts and consequences caused by fraudulent financial statements cannot be avoided, the company will suffer significant losses because of this.

Financial statement fraud is usually triggered by companies that want their financial reports to look good. In addition, the company also wants to reduce the perception of potential investors that the company is at risk. The company's stock may be valued higher if investors judge that the company has a low level of risk because they will not worry that the company will bankrupt. To create this good perception, some companies manipulate their company's financial statements.

Manipulate from company assets will results misstatements in the financial statements or not being presented based on accounting standards. Assets manipulation is usually carried out by employees who are facing financial problems or the opportunities that come from lack of internal controls and punishment for these actions, e.g. manipulate in cash receipts, theft of company assets, price mark-up, unauthorized transactions, and others.

One problem of financial reporting occurred in BUMN, PT Perusahaan Listrik Negara (Persero) in 2019. The chaos over the financial reports of PT Garuda Indonesia Tbk has not subsided, now the public is once again amazed by the financial reports of PT Perusahaan Listrik Negara (Persero) and PT Pertamina (Persero). The three BUMN record the good performance at the end of 2018, although they have no good financial performance until the third quarter of 2018. Not

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much different, PLN managed to score a net profit of Rp. 11.56 trillion throughout 2018.

This study measures students' perceptions of financial reporting fraud. The population in this study were accounting students living in West Sumatra, and the sample was 7th semester accounting students living in Padang who had passed advanced financial accounting courses, business ethics and auditing professions. The reason students are used as samples is because they already understand the preparation of financial statements, the benefits of financial statements and the impact of financial statement fraud on decision making and have learned professional ethics as a prospective accountant who upholds integrity and professionalism.

THEORETICAL THEORY AND HYPOTHESIS DEVELOPMENT

Gone Theory

This study used Gone theory (Bologne,1993) as a theoretical for examining the factors that cause accounting fraud behaviour. Gone Theory is a refinement of the triangle fraud theory, where both theories reveal the reasons someone commits fraud. Fraud Triangle Theory is a theory that examines the causes of fraud called the fraud triangle which explains the three factors that are present in every fraud situation which include Pressure, Opportunity, Rationalization.

Gone theory is a theory that states the reasons why perpetrators commit fraud. Gone's theory states that fraud consists of four factors: Greed, Opportunity, Need, and Expose. Greed is related to the greed that potentially exists in everyone. Opportunity relates to the state of the organisation / agency or society that provides opportunities for someone to commit fraud. Need is a mental attitude that never feels enough, full of consumerism, and always full of needs that never end. Expose relates to the low punishment for corruptors, punishment that does not deter perpetrators or other people.

Hypothesis Development

The Effect of Compensation Suitability on Financial Reporting Fraud

Providing appropriate compensation to employees can provide satisfaction and motivation to employees to give their best for the company. It also can minimize employees to do accounting fraud because the welfare of employees is fulfilled by providing appropriate and fair compensation.

The compensation must be based on the principle of fairness or suitability to support the interests of the organization and employees in the company. Shintadevi (2016), Prawitasari & Putra (2019) stated that appropriate compensation has a negative effect on the tendency of accounting fraud, while research conducted by (Fani, 2019) states that appropriate compensation has a positive effect on accounting fraud.

The compensation received by employees must be in accordance with the contributions that have been made by employees to their organizations, giving appropriate compensation can provide satisfaction and can increase the performance of the company.

H1: Compensation suitability has a significant effect on financial reporting fraud

The Effect of Individual Morality onFinancial Reporting Fraud

Morality is a behavior that people should have. Someone who has a low level of moral reasoning tends to take advantage of this condition for his personal interests, such as actions related to accounting fraud. Someone who has good morals will show good behavior, and but if someone has bad morals it will harm others.

Udayani (2017) and Wirakusuma (2019) state that individual morality have negative effect on accounting fraud, while Radhiah (2016) found individual morality has a positive effect. The hypothesis in this study as follows:

H2: Individual morality has a significant effect on financial reporting fraud

The Effect of Ethical Culture on Financial Reporting Fraud

The ethical culture that exists within the organization is influenced by the mindset, actions and behavior of people in the organization. Organizational culture influences employee to act ethically or unethically. An organization that has a bad culture will influence the people in organization to do bad bahaviore.g. fraud.In the other hand, if an organization has a good culture,the employee will also do good behavior and will minimize the occurrence of employee fraud.

Noviriantini (2015) and Dewi (2017) states that ethical culture has a negative effect on accounting fraud, while Rosliana (2018) found that ethical culture has a positive effect on accounting fraud. The hypothesis in this study as follows:

H3: Ethical culture has a significant effect on financial reporting fraud

The Effect of Internal Control on Financial Reporting Fraud

Internal control is important for entities, which provide protection to entities from human weaknesses and reduce actions to do fraud that are not in accordance with the rules (Fitri, 2016). Internal controls are used to control, supervise, and direct organizations to achieve certain goals.An organization that has good internal control will help or minimize fraud in accounting. Internal controls that are not good in a company can trigger someone to commit acts of fraud that will be detrimental later.

Fazini & Suparno (2018) and Fani (2019) found that internal control has a positive effect on accounting fraud, but Komang & Supadmi, (2017) found internal control has a negative effect on accounting fraud. The hypothesis in this study as follows:

H4: Internal Control has a significant effect on financial reporting fraud

RESEARCH METHODS

Research Population,Sample and Data Type

This research is to measure students' perceptions related to financial statement fraud. The population in this study was accounting students in Padang. The sampling technique was purposive sampling based on criteria the sixth semester accounting students in Padang who had studied in advanced financial accounting, business and professional ethics, and auditing. The reason for sampling students was because they already understand the preparation of financial statements, the benefits of financial statements, the impact of fraudulent financial statements on decision making, and have learned professional ethics as a prospective accountant who must uphold integrity and professionalism.

This study uses primary data collected from questionnaire distributed to students. The questionnaire was measured using a likert scale.

Research Instruments

Financial Reporting Fraud (Y)

The financial reporting fraud variable uses 3 indicators (Wilopo, 2006) with 5 Likert scale:

1. Tendency to manipulate, falsify, or change accounting records or supporting documents.
2. Tendency to misstatement or omit significant events, transactions, or information from the financial statements.
3. Tendency to present financial statements as a result of fraud of assets and accompanied by fake notes or documents and may involve one or more individuals among management, employees, or third parties

Compensation Suitability (X1)

The suitability of compensation is one of the factors that influence the existence of financial statement fraud. The compensation suitability indicator uses five statement items according to (Campbell & Gibson, 2012) with its measurement using the Likert scale, namely: Financial compensation, recognition of success in work, promotion, job facilities, compensation procedures that express views and feelings.

Individual Morality (X2)

Morality is how a person behaves. Good morals will show positive value behavior, bad morals commit cheating that will harm and endanger people (Radhiah, 2016) This variable uses indicators (Sanuari, 2014) with Likert scale measurements:

1. Pre-conventional, a person who at the pre-conventional level judges the morality of an action based on its immediate consequences.
2. Conventional, People at this stage judge the morality of an action by comparing it with the views and
   expectations of society,
3. Post-conventional, the fact that individuals are separate entities from society becoming clearer. One's
   perspective must be seen before society's perspective

Ethical Culture (X3)

The Ethical Culture of the organization is said to be a shared perception of the organization to become a system and meaning for the members of the organization Indicators used to measure ethical culture consist of consideration. Consideration is a leadership style that describes the closeness of the relationship between subordinates and superiors, mutual trust, kinship, respect for subordinates' ideas, and communication between leaders and subordinates (Hasibuan, 2016) with measurements using Likert scales.

Internal Control (X4)

According to Krismiaji (2010), the notion of internal control (internal control) is an organizational plan and method used to safeguard or protect assets and produce accurate and reliable information. Internal control is measured by five indicator statements (Coopers, 2013) using Likert scale measurements, namely: Control environment, Risk assessment, Control activities, Information and communication, and monitoring

Data Analysis Method

This study tests the hypotheses by using multiple linear regressions.

$Y = \alpha + b1x1 + b2x2 + b3x3 + b4x4 + e$

Where:

Y = Financial statement fraud
X1 = Compensation Suitability
X2 = Individual Morality
X3 = Ethical Culture
X4 = Internal Control
α = Constant
b1- b4 = Coefficient

RESULTS OF RESEARCH AND DISCUSSION

Description of Research Data

The population in this study is accounting students at universities in Padang and the sample is accounting students in the sixth semesterwho have taken advanced financial accounting courses, business and professional ethics, and auditing. The sampling technique is purposive sampling based on the above criteria.

This study used primary data, and the data was collected using questionnaires distributed with google forms starting from early March to late April 2023, to accounting students of Universitas Bung Hatta and Universitas Negeri Padang . Table 1 below shows the data of the researchquestionnaires used:

Table 1. Research Questionnaire Data

Information	Sum
Number of questionnaire deployments	125
Number of the incompleteness of questionnaire data	8
The number of questionnaires that are complete and used	117

Source: Data Proceed, 2023

Table 1 shows that 117accounting studentparticipated in this study. The sampling technique in the study is purposive sampling.The study sample was 117 respondents. one hundred twenty fivewere obtained from the questionnairedistribution, however only 117 of the 125 questionnaires had complete information at thetime of the questionnaire distribution.

Description of Respondent Data

Descriptive respondent data is shown in Table 2 below:

Table 2. Accounting Student Respondent Profile

No	Descriptive	Information	Sum	(%)
1	University	Univeritas Bung Hatta	75	64
		Universitas Negeri Padang	42	36
2	Gender	Male	26	22
		Female	91	78
3	Semester		7	

Source: Data Proceed, 2023

Table 2 shows that of the 117 respondents,the number of universita Bung Hatta respondents was 75 (64 %)and Universitas Negeri Padang as 42 (36%). It is also known the number of male respondents was 26 (22 %)and as many females as 91 (78%).

Table 3: Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
compensation	117	8	30	24.50	3.522
morality	117	7	20	12.02	3.071
C_ ethical	117	5	25	21.62	3.082
C_internal	117	8	25	14.93	4.279
Fraud	117	6	30	15.50	5.735
Valid N (listwise)	117				

Source: Data Proceed, 2023

Table 3 explains the descriptive statistics of the research variables. financial reporting fraud has a minimum value of 6, a maximum value of 30, an average of 15.50 and a standard deviation of 5.735.

For independent variables, compensation suitability, minimum value 8, maximum value 30, average 24.50 and standard deviation 3.522, individual morality, minimum value 7, maximum value 20, average 12.02 and standard deviation 3.071, ethical culture, minimum value 5, maximum 25, average 14.93 and standard deviation 4.279. While internal control, the minimum value is 8, the maximum value is 25, the average is 14.93 and the standard deviation is 4.279.

Result of Validity and Reliability Test

Keiser-Meyer-Olkin (KMO) is used to see the validity value, if KMO > 0.50 then the question item is valid. The questions in this study was valid with the KMO value for compensation suitability, individual morality, ethical culture, internal control

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and financial reporting fraud are 0,757; 0,670; 0,859; 0,821 and 0,815.

Reliability tests can be done by using Cronbach's Alpha. Variables are reliable ifCronbach's Alpha> 0.60. The questions in this study was reliable with the Cronbach's Alpha value for compensation suitability, individual morality, ethical culture, internal control and financial reporting fraud are 0,804; 0,611; 0,879; 0,806 and 0,862.

Results of Classical Assumption Test

Classical assumption testing in this study includes normality test and multicollinearity test and the results obtained have passed the classical assumption test with details of the normality test results obtained an unstandardised residual value of 0.200. The multicollinearity test results obtained the VIF value for compensation suitability 1.781, individual morality 1.841, ethical culture 1.737 and internal control 1.802.

Results of Hypothesis Test

The results of hypothesis testing is shown in Table 4 below:

Table 4. Multiple Linear Regression Analysis Test

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig
1	(Constanta)	-2.457	2.837		-.866	.388
	Compensation	.038	.127	.024	.302	.763
	Morality	.648	.148	.347	4.370	.000
	C_ ethical	-.042	.143	-.023	-.295	.769
	C_internal	.680	.105	.507	6.457	.000
	R^2	0,617				
	F sig	0.000				

Source: Data Proceed, 2023

The results of the coefficient of determination (R^2) test on the model obtained a value of 0, 617, namely 61.7% value of financial reporting fraud is influenced by the compensation suitability variable,individual morality, ethical culture, internal control and financial reporting fraud, while 38.7% of the value of financial reporting fraud is influenced by other variables not tested in this study, and the F sig value is 0.000.

Compensation suitability and financial reporting fraud

Based on the results of hypothesis testing in table 4, compensation suitability has a coefficient value of 0.038 with a significant value of 0.76. compensation suitability has no effect on financial reporting fraud. H1 rejected.

Previous research Shintadevi (2016) Prawitasari & Putra (2019) the compensation suitability has a negative effect on the tendency of accounting fraud, while research (Fani, 2019) the compensation suitability has a positive effect.

Providing large compensation to employees does not guarantee that there will be no fraud against financial statements, because the needs and desires of employees are always increasing, encouraging them to commit fraud against financial statements. Increased Life Style can be a trigger for employees to commit fraud, especially if there is no adequate internal control and employee morale is not good.

Individual morality and financial reporting fraud

Individual morality has a coefficient value of 0.648with a significant value of 0.00. individual moralityhas effect on financial reporting fraud. H2 accepted.

Morality is the behavior that a person has. Someone who has a low level of moral reasoning tends to take advantage of these conditions for their interests, such as actions related to accounting fraud. Someone who has good morals will show good behavior, and vice versa if they have bad morals, they can harm others.

Individual morality has a negative effect on the tendency of accounting fraud (Udayani, 2017); (Wirakusuma, 2019) and the results of research (Radhiah, 2016) have a positive effect.

Ethical culture and financial reporting fraud

Ethical culturehas a coefficient value of -0.042with a significant value of 0,769. Ethical culture has no effect on financial reporting fraud. H3 rejected.

Ethical culture in organisations is influenced the people in the organisation think . The ethical culture of the organisation influences people within it to act ethically or unethically. organisations with strong internal controls and employees who have good morals will be able to prevent financial statement.

Research results Noviriantini (2015) and Dewi (2017) ethical culture has a negative effect on the tendency of accounting fraud, (Rosliana 2018) found that ethical culture has a positive effect on the tendency of accounting fraud.

Internal control and financial reporting fraud

Internal control has a coefficient value of 0,680 with a significant value of 0.00. Internal control has effect on financial reporting fraud. H4 accepted.

Internal control is important for the entity, because it can protect the entity from human weaknesses and can reduce fraudulent acts that are not in accordance with the rules (Fitri, 2016) Internal control is used to control, supervise, and direct the organisation to achieve certain goals.

An organisation that has good internal control will minimise the occurrence of fraud in accounting. Poor internal control in a company can trigger someone to commit fraudulent acts that will be detrimental later.

Fazini & Suparno (2018) and Fani (2019) internal control has a positive effect on the tendency of accounting fraud, but internal control has a negative effect on the tendency of accounting fraud (Komang & Supadmi, 2017).

CONCLUSION

This study aims to examine the effect of compensation suitability (X1), individual morality (X2), ethical culture (X3), and internal control (X4) on Financial Reporting Fraud.The population in this study were accounting students and sampling using purposive sampling with sample criteria were accounting and finance students who were at least in semester seven and had taken advanced financial accounting courses, business ethics and professions and auditing). By using multiple regression tools, the research found that: compensation suitability has no significant effect on financial reporting fraud.Individual morality has a significant effect on Financial Statement Fraud.Ethical culturehas no significant effect on financial reporting fraud and Internal controlhas a significant effect on Financial Statement Fraud.

Future researchers are advised toexpand the sample by adding respondents of all students majoring in accounting in Sumatra, adding variables and broaden the scope of the research, not only students but also the public sector, state-owned enterprises, etc.

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