The Effect of Internal Control Ehectiveness, Compliance with Accounting Rules and Information Asymmetry on the Tendency of Accounting Fraud with Accountability as a Moderating Variable

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Abstract: Actions of fraud, including accounting fraud, have become a major concern and issue worldwide. In Indonesia it occurs in the government sector. The accounting fraud that is presented will cause the misstatement of financial report informatip. The study aims to prove empirically that accountability can moderate the effect of control internal effectiveness, compliance with rules accounting, and asymmetry information on tendency accounting of fraud in the local government of Pamekasan Regency. The quantitative method using primary data is by distributing questionnaires. Population and research sample SKPD employees involved in financial functions. Smart PLS 3 is a too used for data analysis. The results showed that accountability could moderate the effect effectiveness of control internal on the tendency of fraud accounting. Accountability can moderate the effect of the relationship of accounting rule adherence to the tedency of accounting fraud with a positive effect. Accountability cannot moderate the effect of asymmetry information on tendency of fraud accounting with a positive effect.

Keywords: The effectiveness of control internal, compliance with rules accounting, Asymmetry information, the tendency fraud, accountability.

Introduction

Fraud or fraud is an international phenomenon that attacks all countries. Especially fraud, which is one of which is accounting fraud. An issue that is very prominent and of concern is accounting fraud. The Indonesian government has reached a very concerning level. Fraud or cheating is a form of intent that can cause unconscious losses to only benefit someone (Rahmawati, 2012). Accounting fraud will result in the financial statement information presented that does not provide a true reflection. Accounting fraud can bring badness by not providing good public services to realize mocratic governance (Kemal, et.al, 2015). Several previous studies mentioned influence the factors is tendency of accounting fraud, including control internal, compliance with accounting rules, and information asymmetry. Research conducted by Sari, et.al (2015), Eliza (2015), Ratnadi (2017), Ardiana (2016), Najahningrum (2013), and Undayani (2017) examines internal control which is a factor affecting the tendency on accounting fraud. Evidence of research on adherence of rules accounting as a factor affecting the tendency of accounting fraud was carried out by Ardiana (2016), Shintadewi (2017), Toyibatun (2009) and Prasetyo (2013). Researchers on information asymmetry were conducted by Ardiana (2016), Najahningrum (2013), and Prasetiyo (2013). Research conducted by Sari, et.al (2015), Eliza (2015), Ratnadi (2017), Ardiana (2016), Najahningrum (2013), and Undayani (2017) examines internal control which is a factor affecting the tendency accounting fraud. Evidence of research on

adherence of accounting rules as a factor tendency affecting of fraud accounting was carried out by Ardiana (2016), Shintadewi (2017), Toyibatun (2009) and Prasetyo (2013). Researchers on information asymmetry were conducted by Ardiana (2016), Najahningrum (2013), and Prasetiyo (2013). Research conducted by Sari, et.al (2015), Eliza (2015), Ratnadi (2017), Ardiana (2016), Najahningrum (2013), and Undayani (2017) examines internal control which is a factor affecting the tendency of accounting fraud. Evidence of research on the adherence of accounting rules as a factor affecting the tendency of fraud accounting was carried out by Ardiana (2016), Shintadewi (2017), Toyibatun (2009) and Prasetyo (2013). Researchers on information asymmetry were conducted by Ardiana (2016), Najahningrum (2013), and Prasetiyo (2013). Evidence of research on the adherence of accounting rules as a factor affecting the tendency of accounting fraud was carried out by Ardiana (2016), Shintadewi (2D17), Toyibatun (2009) and Prasetyo (2013). Researchers on information asymmetry were conducted by Ardiana (2016), Najahningrum (2013), and Prasetiyo (2013). Evidence of research on the adherence of accounting rules as a factor affecting the tendency of accounting fraud was carried out by Ardiana (2016), Shintadewi (2017), Toyibatun (2009) and Prasetyo (2013). Researchers on information asymmetry were conducted by Ardiana (2016), Najahningrum (2013), and Prasetiyo (2013).

Based on the results of these studies, internal control factors, obedience to rules accounting, and asymmetry information produce inconsistent results organizational on accontability financial. Based on inconsistency of the evidence of this study, there are research results that still have variables that can be the cause of the inconsistency. There may be several other factors that influence the relationship between these variables. Based on the results of his research Toyibatun (2009) reveals that accountability can strengthen the relationship between contro internal and the obedience of rules accounting the tendency on accounting fraud. With one of the empirical evidence, it can add the accountabiity variable as a moderating variable. This variable will further clarify the inconsistent between relationship the determinants of the tendency of fraud accounting as previously discussed. This study uses a moderating variable, namely organizational financial accountability, which is a consequential element in the state financial management system.

This study shows that employees in carrying out financial activities prioritize the principles of efficiency and supervision in accordance with applicable accounting standard regulations. The higher the accountability, the relationship of adherence to rules accounting will reduce the occurrence of fraud accounting. Research this is was carried out in the local government in Pamekasan as a government institution with the characteristics and community of employees of the regional head, who collaborate with the control and pervision division, and law enforcers who are not accountable for budget use. The formulation of the problem in this is study whether accountability, compliance with rules accounting and information asymmetry can moderate the effect of the effectiveness internal control on the tendency of fraud accounting.

Literature Review

Internal control

PP No. 8 of 2006 has regulated internal control which is a form of activity to provide confidence to management to achieve effectiveness, compliance with regulations and reliability in providing financial statement information, and efficiency. PP SPIP number 60 of 2008, also regulates the control internal system in government, elements including, environment control, risk assessment, activities control, information and communication and monitoring.

Compliance with Accounting Rules

Conformity with an asset management procedure in an organization, procedures for presenting financial statements, accounting implementation and supporting evidence is a view of compliance with accounting rules regulated by the BPK and SAP on (PP RI Number 24/2005). If you have implemented disclosure, presentation, objective, presentation of information can be useful for the benefit of users, and meet the requirements for consistent presentation of financial statements and the principle of prudence.

Information Asymmetry

Scoot (2003), explains that information asymmetry is a state of inconsistency between the parties providing information and the users of the information. With these conditions, it can provide an opportunity for agents to use the information obtained to be manipulated in their financial statement information as their purpose.

Hypothesis

a. H-1:The effectiveness of internal control affects the tendency of fraud accounting which is moderated by accountability.
b. H-2:Adherence to rules accounting effects the tendency of fraud accounting which is moderated by accountability.
c. H-3:Asymmetry Information affects the tendency of fraud accounting which is moderated by accountability.

Methods

Quantitative method is the method this used research. The questionnaire a technique used for data collection, namely by questionnaires distributing to the population. The population of this research is th amekasan Regency Regional Apparatus Work Unit. Then the population will be selected again as a sample. Determination of the sample used in this study using non probability sampling. So from the results of the sample determination, the samples of this study are: (1) Head of SKPD, (2) Secretary of SKPD, (3) Treasurer of SKPD Expenditure, (4) Treasurer of SKPD Acceptance, (5) SKPD Commitment Making Officer, and (6) SKPD Financial Report Maker in each SKPD Pamekasan district.

Data analysis technique
Partial Least Square (PLS) Test

This research uses a Structural Equation Model (SEM) approach with the Partial Least Square (PL${gsoftware used. The data analysis included:

1. Assessing the outer model or measurement model. There are three criteria for assessing the outer model, namely Convergent Validity, Discriminant Validity and Composite Reliability.
2. Assessing the Inner Model or Structural Model
3. Hypothesis test

From the results of the inner model test, which is the result of the hypothesis test which can be seen as follows:

- T statistic
  The statistical T test is a test of the influence between variables. If the T value of the coefficient statistic shows a value water than the T table, it can show an influential result, but on the other hand, if the T coefficient value is smaller than the T table value, it shows no relationship effect.

- Path Coefficients

  The relationship between the variables can also be shown by using the path coefficients.
- Testing of Moderating Variables

  The moderating variable can be tested by comparing the of the direct effect with the total effect, it can be shown by the value of the effect if the direct effect is the smaller beter is totoal effect, shows that the moderating variable can moderate the relationship between the independent and dependent variables.

Findings
Partial Least Square (PLS) Test

The results of PLS data analysis, the first step that must be done is to evaluate the validity and reliability of the construct. This evaluation uses the criteria for a minimum loading factor of 0.645 because it is categorized as research with development on a scale measurement. loading factor values from 0.5 to 0.6 still qualify for research with the development of a measurement scale. Ouestion items that have a loading factor less than 0.645 are removed (dropping) from the model and are not included in the analysis because they do not meet the convergent validity requirements. The results of the evaluation of the loading factor can be seen in the following Figure.

Figure 1
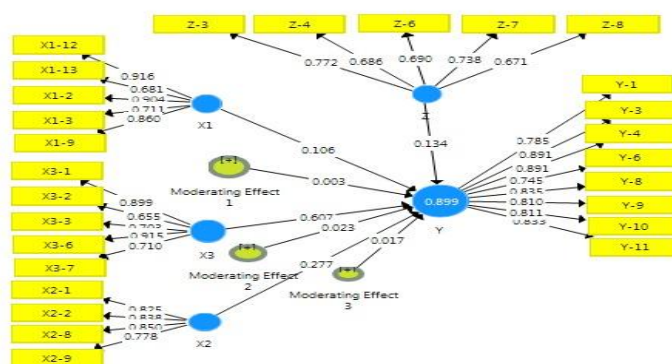
Evaluation of the Measurement Model (Other Model)

Outer modef this is done by assessing validity convergent, validity discriminant, and reliability model.

Convergent Validity

Validity convergent assessment is carried out based on the minimum factor Lading criteria of 0.645 and an average variance extracted (AVE) value of more than 0.50. The results of the convergent validity test show that all the constructs have met the requirements having a loading factor value of more than 0.645 and an average variance extracted (AVE) value of the more than a.50. It can be concluded that all constructions have good convergent validity so that it can be said that each question item has a high correlation value with each of its constructs.

Discriminant Validity

The validity discriminant criterion is said to be good if the square root value of the AVE is greater than correlation the value between latent constructs. The results of

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the discriminant validi st based on the square root of AVE. the square AVE value (the value in bold) of each construct is greater than the correlation value beMeen constructs in the model. These results indicate that the conditions for validity discriminant have been met. Apart from looking at the square root of AVE, validity discriminant also can be observed from the cross loading value between each variable. The determination of cross loading is said to meet the requirements if it has a correlation value of more than 0.645 and higher than the correlation value with other co ructs. The data from the cross loading test (values printed in bold) indicate that the correlation value the indicator to the construct is more than 0,correlation value with other constructs. This shows that the measurement model has met the requirements of discriminant validity.

Reliability Composite

For construct reliability, evaluation is carried out by looking at the Cronbach's alpha value and reliability composite. The determination of construct reliability is said to be good if the Cronbach's alpha value is more than 0.70 and the reliability composite is more than 0.70. shows that all constructs have a Cronbach's alpha value and composite reliability meets the requirements of more than 0.70. It can be concluded that the reliability of all constructs meets the reliability requirements and can be continued at the inner model evaluation stage.

Evaluation of the Structural Model (Inner Model)

Inner model describes the model of the influence of exenous variables latent on endogenous variables (Ghozali, 2015: 78). Evaluation is done by knowing the values of R-square (R2), f-square (f2), Q-square (q2). Evaluation of the R-square (R2) value aims to explain the substantive effect of exo ous variables on endogenous variables. Furthermore, the magnitude of this effect can be seen from the f-square (f2) value of the exogenous variable section. In addition, evaluation is also carried out by looking at the Q square (Q2) value using the blindfolding procedure (Ghozali, 2015: 78). Evaluation of the Q-square value is carried out to determine the predictive relevance of a structural model. The following is a picture of the inner model as follows:

Figure 2
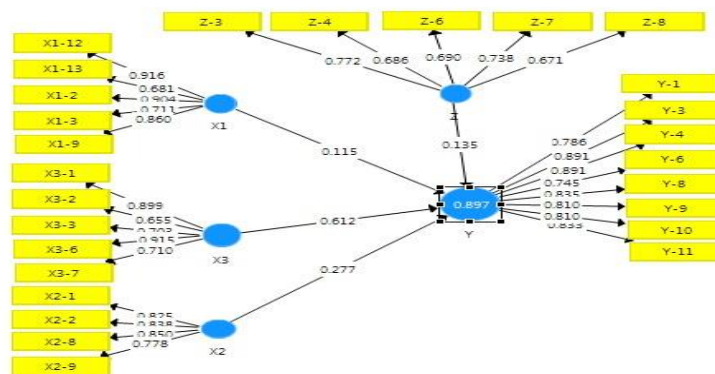
R-Square Test (R^2)

The results of the inner model test show that the R2 value is 0.899, while the R^2 value for the interaction model is 0.897. Evaluation is carried out with criteria according to Chin (1998) as quoted by Ghozali (2015: 81) which emphasizes that a structural model is said to be strong if it has an R^2 value of 0.67, and an R^2 value of 0.33 in the mode liltte category, while the R2 value is equal to 0.19 is weak. Based on these criteria, it can be concluded that the structural model of this study is in the strong

category to estimate the influence of variables exogenous on variables endogenous. That is, the structural model is in the strong category to test the research hypothesis.

Test F-square value (f^2)

After it is known that the structural model can test the research hypothesis, the inner model evaluation is then carried out by looking at the f-square (f^2) value. The results of the f-square (f^2) value test. This evaluation shows the magnitude of the influence of exogenous variables on endogenous variables. Evaluation of f-square (f^2) alues based on criteria according to Chin (2010), Hair et al. (2012) as explained by Ghozali and Latan (2015: 81) which shows that the effect is said to be small if the f-square (f^2) is 0.02, the value is 0.15 in the medium category, and the value is 0.35 in title large category. The test results show that the highest /-square (f^2) value is in the effect of asymmetry information on the tendency of fraud accounting with a value of 0.620. This value belongs to the category of more than 0.35,. Whileadherence to rules accounting on the tendency of fraud accounting with a value of 0.275. This value is included in the medium category because it is more than 0.15 and less than 0.35, so it can be concluded that accounting rules have a moderate effect on the tendency of accounting fraud. On the other hand, the effect of the internal control effectiveness variable on the tendency of fraud accounting is less than 0.15 so that it is categorized as having a small effect.

Next, the magnitude of the moderating effect can be deterrmined based on the resulting f-square (f^2) value by calculating the R-square (R^2) value of the main model and the interaction model. The magnitude of the interaction f-square (f^2) value is obtained from the following calculation:

$$f^2 = \frac{R^2\ model\ interaksi - R^2\ model\ utama}{1 - R^2\ model\ utama} \quad\text{.......................................(1)}$$

$$f^2 = \frac{0,899 - 0,890}{1 - 0,899}$$

$$f^2 = \frac{0,009}{0,101}$$

$$f^2 = 0,089$$

The interaction value f-square (f^2) was 0.089, including the small gory. This indicates that the moderating variable can lead to changes in the effect of variables exogenous on variables endogenous.

TEST Q-square value (Q^2)

Furthermore, the inner model is evaluated from the Q-square value (Q^2) by the blindfolding procedure, shown in Table 4.17. Inner model evaluation is based on criteria according to Chin (2010), in Ghozali (2015: 81) which states that if the value is more than 0, it can be concuded that the model is said to provide good predictive relevance, whereas if it is less than 0 it indicates that the model does not provide predictive relevance. The structural model of this study produced Q^2 values of 0.560 and 0.560, so it can be concluded that it has good predictive relevance.

Hypothesis testing

Hypothesis test compares the results of the t-statistic test with This table with a significance level of 0.05, namely the t-statistical value of 1.65 The hypothesis is accepted if t-count is greater than t-table. T-statistic value.

Table 1

Hypothesis	Path Coefficients	t-Statistics	P Values	Information
H1	-0,036	1,854	0,019	Be accepted
H2	0,007	2,154	0,045	Be accepted
H3	0,061	1,427	0,878	Rejected

Accountability Moderates the Effect of Internal Control Effectiveness on the Tendency of Accounting Fraud

The test results of the moderating variable, namely accountability in the effect of the effectiveness of control internal on the tendency of accounting fraud, show a t- count value of 1.854. This value greater than the t-table value of 1.65, the first hypothesis (H1) is accepted, this shov/s that accountability can moderate the effect of the effectiveness of internal control on the tendency of fraud accounting It can be interpreted that the existence of accountability can strengthen or taken he effect of the relationship between the effectiveness of controls internal on the tendency of accounting fraud.

The results of this study can ate that the more effective control internal is, the lower the is fraud accounting . The effectiveness of internal control is able to reduce irregularities such as the tendency of accounting fraud. Sari, et. (2015) which states that accounting fraud can be affected by internal control, if the internal control in the organization is weak, it will cause an error event even when fraud is even greater. But if the strength of internal control is very high, then the occurrence of fraud can be minimized or minimized, as well as several other researchers who are in line including Eliza (2015), Ratnadi (2017), Ardiana (2015) Najahningrum (2013) and Udayani (2017).

This study uses a modersion model,pamely the accountability variable, the results state, good accountability, so the effectiveness of internal control in the organization can minimiz e tendency of accounting fraud. Accountability can encourage organizations that can minimize the tendency of fraud accounting. Toyibatun's (2009) research also provides the same statement as the results of this study, which states that accountability can encourage organizations to minimize accounting fraud with a high level of effectiveness of internal control. So that with the existence of good organizational financial accountability, the effectiveness of good internal control will provide a smaller or less level of accounting fraud. Accountability can moderate the large relationship between the effectiveness of control internal in prevention activities on the tendency of fraud accounting, the existence of a form of control internal, so monitoring and evaluation will occur directly the work of every individual in the organization. Therefore, an effective form of internal control is needed to prevent accounting fraud.

Accountability Moderates the Effect of Compliance with Accounting Rules on the Tendency of Accounting Fraud

The test results of the moderating effect of accountability in the effect of complying with rules counting on the tendency of fraud accounting show the t-count value of 2.154. this value is greater than the t-table value of 1.65, so that it can provide a conclusion that the second hipothesis (H2) is accepted. This indicates that accountability can moderate the effect of complying with rules accounting on the tendency of fraud accounting. That is, the existence of accountability can strengthen the effect of complying with rules accounting on the tendency of fraud accounting.

The results of the study can state, the more obedient to rules accounting, the lower the fraud accounting. Adherence to rules accounting is to reduce irregularities such as committing a tendency to accounting fraud. The results of this stud re in accordance with research conducted by Sintadewi (2017) which states that adherence to rules accounting has an influence on the tendency of fraud accounting. If the adherence to accounting rules in the organization, then the fraud that will occur will be even worse. When the regulations are obeyed, an organization will be free from indications of fraud, when the submission of financial statements must comply with applicable accounting standards. Complying with the rules in financial preparation will reduce the occurrence of fraud or stop activities that will harm the organization. The above statement is also in accordance with research from (Ardiana, 2016; Toyibatun, 2009; and Dewi, et.al, 2017).

This study uses a modersion model, namely the accountability variable, the results state, good accountability, so adherence to accounting rules in the organization can minimize the tendency of fraud accounting. Accountability can encourage organizations that can minimize the tendency of fraud accounting. Zirman, (2017) revealed that financial accountability is a factor that affects the relationship between fraud accounting and applicable accounting standards. Because employees in carrying out financial activities prioritize the principles of efficiency and supervision in accordance with applicable accounting stardard regulations. The higher the accountability, the relationship of adherence to accounting rules will reduce the occurrence of accounting fraud. Accountability can moderate the large relationship between adherence to rules accounting and the tendency of fraud accounting, with a good accountability value that can strengthen the relationship that complying with applicable accounting rules can minimize forms of fraud in an organization. Therefore, good accountability is needed to increase every employee to comply with accounting rules in order to reduce the causes of accounting fraud.

Accountability Moderates the Effect of Information Asymmetry on the Tendency of Accounting Fraud

The result of the accountability moderation effect test on the effect of information asymmetry on the te ncy of fraud accounting shows 1.427 of the t-count value. This value shows that it is smaller than the t-table value of 1.65, so it can conclude that the third hypothesis (H3) is rejected. So it can provide an indication that accountability cannot moderate the effect of information asymmetry on the tendency of accounting fraud. this means that accountability can weaken the relationship between the effect of asymmetry information on the tendency of fraud accounting.The results of this study can state that the higher the information asymmetry, the less influence it has on accounting fraud. The information asymmetry that occurs will be an advantage on the part of certain parties. In addition, Najahningrum (2013) also stated that fraud that occurs through disobedience is only aimed at increasing the wealth of certain parties, and other parties who ar ictims of losses. If the tendency of cheating in the organization is high, then it will be the cause of the decline in the performance of an organization.

Information asymmetry can provide opportunities for superiors to manipulate, when manipulation occurs, financial accountability will not occur or it will not be good. Because the purpose of this manipulation is only for personal gain (Ujiyanto, 2007). Accountability in public organizations is accountability in the financial sector, which requires each institution to make financial statement information for the purpose of providing a description of the organization's financial performance to users (Ebebhoahon, et.aI, 2015), so that with user accountability there will be no more misalignment of financial statement information, in order to meet self-interest between agents and principals, is called information asymmetry.

Conclusion

From the formulation of the problem and the results of the research, the researcher draws the following conclusions:

1. Accountability can moderate the effect of the relationship between the effectiveness of internal control on the tendency of accountinpfraud with a negative effect. It can be stated that accountability can strengthen the effect of the effectiveness of internal control on the tendency of accounting fraud.

2. Accountability can moderate the effect of the relationship of accounting rule adherence to the tende@y of accounting fraud with a positive effect. It can be stated that accountability can strengthen the effect of complying with accounting rules on the tendency of accounting fraud.

3. Accountability cannot moderate the effect of information asymmetry on the tendency of accounting fraud with a positive effect. It can be stated that accountability can weaken the effect of information asymmetry on the tendency of accounting fraud.

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