

Analysis of Fraud Star and Organizational Commitment To Asset Misappropriation Detection With Internal Control System

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Abstract: Asset abuse is a type of fraud that is often carried out by management and employees. The aim of this study is to analyse and empirical testing the effect of Fraud Star and Organizational Commitment to Asset Misappropriation Detection with the Internal Control System as Moderation. The samples in this study were all employees in PT X Surabaya branch which numbered 71 people. The analytical technique in this study is partial least square analysis. The results in this study proved that from the triangle fraud theory, It shows that pressure, the chances of a positive effect but not significant effect on Asset Misappropriation, whereas no significant effect rationalization favorable towards Asset Misappropriation, Organizational Commitment negative effect but not significant effect on Asset Misappropriation. is the need for strong internal controls from the company as a prevention of Asset Misuse.

Keywords: Fraud Star, Organizational Commitment, Internal Control System, Asset Misappropriation.

Introduction

Fraud can threaten the sustainability of the economy in a country because the nature of fraud is a misrepresentation or concealment of material facts to influence a person to want to take part in a valuable thing to obtain material value for individuals and groups. Fraud in government agencies or companies becomes a common phenomenon; this action seems to have become cultural and can not be eliminated. ACFE data in 2019 stated that the most fraud occurred in Indonesia was corruption by 64.4%, asset abuse by 28.9% and financial statement fraud by 6.7% (ACFE, 2019).

Asset abuse is a type of fraud that is often carried out by management and employees. This fraud occurred due to the weakness of the company's internal control system and unshakeable governance. Factors that may be behind someone committing this fraud are pressure, opportunity, and the perpetrators' Rationalization (Priantara, 2013). There are several cases of asset abuse fraud occurring in Indonesia. One of the "company X" that researchers will raise in the study object this time is also the case of asset abuse. Company "X" provides services and security solutions for customers related to cash management, storage on the treasure, depositing ATM services end to end by cooperating with financial institutions, especially banking and many more financial services offered. In this case, the fraudster is the company's own internal party with the cooperation between the superior and his employees by manipulating the data.

Fraud in companies, especially asset misappropriation, is often carried out by employees, with various motives. A person's motive to commit fraud is often called the fraud triangle, namely, pressure, opportunities, and rationalization. Fraud theory is growing from the fraud triangle, fraud diamond, and the last one in the meantime is a fraud star. The re-election of fraud star consisting of Pressure, Opportunity,

rationalization, Ability, and integrity shows that fraud perpetrators are growing and expanding. Apriani (2020) stated that the fraud star component positively affects corruption, moderated by the internal control system.

Also, organization commitment is one that can minimize the occurrence of fraud. In this case, the organization's commitment includes the attitude or behaviour of a person to the organization in the form of loyalty and the achievement of the organization's vision, mission, and objectives. Employees who have a strong commitment to the organization or company will not do things that harm themselves and companies including fraud, such as misappropriation of assets, this is following the research (Albar and Fitri, 2018; Suyono, 2020) stated that the organization's commitment negatively affects fraud.

Based on the background above the researchers took the study's title: The Influence of Fraud Star and Organizational Commitment to Asset Misappropriation with Internal Control System as Moderation.

Literature Review

Fraud Triangle Theory

Fraud triangle or commonly called design digital fraud is a contributing factor to the occurrence of fraud. Motives or factors that often motivated a person to commit fraud, this definition is per the opinion of Cressey (1953) in Tiffani and Marfuah (2015). Cressey's idea contained in Statement on Auditing Standards No. 99, there are three elements in the theory of fraud triangle, namely:

1. Pressure, Some pressures or incentives or needs encourage a person to commit fraud. Pressure covers all aspects, such as lifestyle and economic demands, both financially and non-financially. Based on SAS No. 99, there are four general conditions related to pressure: financial stability, external pressure, personal financial need, and financial target.
2. Opportunity, There is an opportunity that allows fraud to happen. A person will commit fraud not because there is an intention but because of an opportunity that the perpetrator of fraud finally utilizes. Opportunities to commit fraud to arise due to lack of control, lack of supervision, and authority abuse.
3. Rationalization, There is an attitude or character where the individual's thinking allows certain parties to commit fraud. The perpetrator will rationalize the actions to benefit the company, even though the actions have personally even resulted in losses to the company

Asset Misappropriation

Asset Misappropriation is often referred to as embezzlement. According to The Black's Law Dictionary in Priantara (2013:109) "The fraudulent appropriation of property by one lawfully entrusted with its possession", means abuse of trust given to owning property. "Embezzle is willfully to take, or convert to one's use, another's money or property, of which the wrongdoer acquired possession lawfully, because of some office or employment or position of trust." That means that the perpetrator intentionally takes, converts into his ownership, money, or other party property that is controlled or owned for office, employment or trust reasons

Organizational Commitment

The organization's commitment is to identify employees in the organization and the desire to remain actively participating in the organization. Organizational commitment is a measure of employees' willingness to stay inside the organization in the future. Employees' commitment to their organization can be seen in their trust in the organization's mission and objectives, willingness to increase efforts in achieving a goal, and the intention to do work in the organization (Newstrom, 2012:223). An employee who has a high commitment to his organization will influence his motivation to carry out certain activities to achieve his organization's goals to improve

performance (Hanna and Firnanti, 2013). So that if a person commits their organization, then the person will feel motivated to do activities related to the task that has been set before.

Internal Control

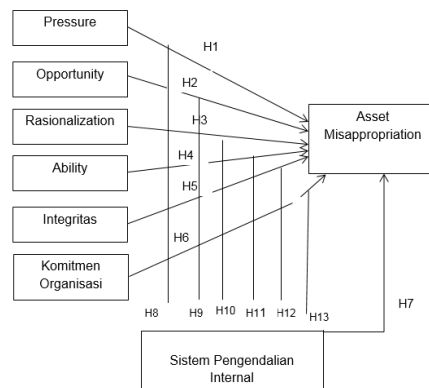
According to Bastian (2006), accounting control is part of an internal control system covering organizational structures, methods, and measures coordinated primarily to maintain organizational wealth and check the accuracy and reliability of accounting data. Control activities help ensure that necessary action concerning risks taken for the achievement of the organization's objectives. According to PP 8/2006, internal control is a process influenced by management created to provide adequate confidence in achieving effectiveness, efficiency, compliance with applicable laws and regulations, and reliability of presentation of financial statements.

The Committee of Sponsoring Organization (COSO) in 1992 defined the internal control system as a process designed to produce reasonable certainty about achieving goals in the following categories:

1. Effectiveness and efficiency of operations
2. Reliability in financial statements
3. Compliance with applicable laws and regulations

Framework of Thinking

Figure 1. Framework of Thinking



Hypothesis Formulation

- H₁: Pressure positively affects asset misappropriation
- H₂: Opportunity positively affects asset misappropriation.
- H₄: Ability positively affects asset misappropriation.
- H₃: Rationalization positive effect on the misappropriation of assets.
- H₅: Integrity negatively affects asset misappropriation.
- H₆: Organizational Commitment negatively affect the misappropriation of assets.
- H₇: Internal Control System negatively affects asset misappropriation.
- H₈: Internal Control Systems can weaken the positive influence of pressure against the misappropriation of assets.
- H₉: Internal Control Systems can weaken the positive influence of chance on the misappropriation of assets.
- H₁₀: Internal Control Systems can undermine the positive effects of the rationalization of the misappropriation of assets.
- H₁₁: Internal Control System can weaken the positive influence of ability on asset misappropriation.

H₁₂: Internal Control Systems can reinforce negative effect on the integrity of misappropriation of assets.

H₁₃: Internal Control Systems can reinforce negative influence organizational commitment to misappropriation of assets.

Methods

Type of this research is quantitative research with associative approach. This study uses a quantitative method for the data used in the form of numbers or mathematical symbols in the financial statements and do the calculation to the data and statistical analysis using (Sugiyono, 2012:7). The associative approach means that this study wants to know the influence of more than two variables to explain, predict and control a symptom. The population was the entire subject of the study. This study's population was all employees in the PT X Surabaya branch, which amounted to about 98 people. Samples are part of the population Data collection techniques are a way to obtain the data needed in research. The technique used in this study was through a questionnaire. A questionnaire is a data collection technique done by giving a set of written questions or questions to respondents and assessed using a Likert scale score. This research was conducted with a Structural Equation Model (SEM) approach using Partial Least Square (PLS) software. According to Ghazali (2015), PLS is a type of variance-based Structural Equation Modeling (SEM). PLS was created to solve problems caused by covariance-based SEM, such as problems with large numbers of samples; must meet various parametric assumptions; constructive indicators must be reflexive; measurement scale must be continuous, and strong theoretical support.

Table 1. Variable Operational Definitions

	Variable	Indicator	Questions Code
Independent	1. Pressure	1. Personal Pressure	1-5
		2. Work Pressure	
		3. External Pressure	
	2. Opportunity	1. Ego Power	6-10
		2. There is an opportunity	
3. Rationalization	3. Mastering the conditions	11-15	
4. Ability	1. Morality	15-20	
	2. An inverted mindset		
5. Integrity		1. Position	21-25
		2. Intelligence	
		3. Ego	
		4. Coercion	
		5. Lies	
	6. Stress		
	Wolfe and Hermason (2004)		
	1. Honesty of auditors		
	2. Auditor's courage		
	3. Auditor's prudent attitude		
	4. Responsibilities of auditors		
	(Mulyadi, 2014)		

	Variable	Indicator	Questions Code
	6.Organizational Commitment	1. Affective Commitment 2. Continuous Commitment 3. Normative Commitment (Luthans (2011:148)	26-28
Moderation	Internal control	1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication 5. Monitoring	29-34
Dependent	Asset Misappropriation	1. Cash Misuse 2. Non-cash misuse	35-37

ANALYSIS AND DISCUSSION

Evaluation Inner Model

Model section in which sometimes also referred to (in the relationship, the structural model and the theory of substantive) determining influence between the study variables (structural model).

Inner Model Test or Structural Model Test

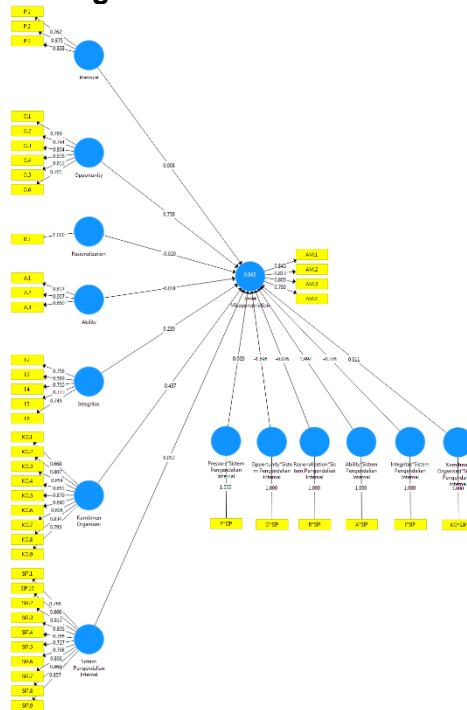
In assessing the model using the PLS begins by looking at the S-square for each dependent variable. Changes in the value of R-Square can assess specific independent variables on the dependent variable, does have a substantial influence. For endogenous latent variables in structural model which has a yield of 0.67 R2 shows that the model of "good", R2 of 0.33 shows that the model is "moderate", R2 of 0.19 shows that the model is "weak" (Ghozali, 2015). the PLS output, as described below:

Table 2. R-Square Value

	R Square
Pressure (P)	
Opportunity (O)	
Rationalization (R)	
Ability (A)	
Integrity (I)	
Organizational Commitment (OC)	
Internal Control System (ICS)	
Asset Misappropriation (AM)	0.845

For independent variables Pressure, Opportunity, rationalization, Ability, Integrity, Organizational Commitment, and the Internal Control System as well as influence the mediation of Pressure, Opportunity, rationalization, Ability, Integrity, Organizational Commitment by Internal Control System that influence the variable Asset Misappropriation in structural models have value R2 is 0.845 which indicates that the model is "Good".

Figure 2. Inner PLS Model



The results of the inner weight value in Figure 2 above show that Asset Misappropriation is influenced by Pressure, Opportunity, Rationalization, Ability, Integrity, Organizational Commitment, and Internal Control Systems. Then, Asset Misappropriation is influenced by the mediation effect of Pressure, Opportunity, Rationalization, Ability, Integrity, Organizational Commitment through the Internal Control System, which is shown in the following equation:

$$AM = 0,008 P + 0,758 O - 0,029 R - 0,034 A + 0,239 I - 0,437 KO + 0,012 SPI$$

$$AM = 0,009 P * SPI - 1,698 O * SPI - 0,026 R * SPI + 1,994 A * SPI - 0,378 I * SPI + 0,611 KO * SPI$$

Table 3. Hypothesis Test

	Original Sample	Sample Mean	Standard Deviation	T Statistics
Pressure -> Asset Misappropriation	0,008	0,026	0,134	0,059
Opportunity -> Asset Misappropriation	0,758	0,672	0,350	2,168
Rasionalization -> Asset Misappropriation	-0,029	-0,036	0,099	0,293
Ability -> Asset Misappropriation	-0,034	-0,037	0,269	0,128
Integrity -> Asset Misappropriation	0,239	0,233	0,150	1,594
Organizational Commitment -> Asset Misappropriation	-0,437	-0,296	0,481	0,910
Internal Control System -> Asset Misappropriation	0,012	0,043	0,441	0,027

	Original Sample	Sample Mean	Standard Deviation	T Statistics
Pressure*Internal Control System -> Asset Misappropriation	-0,009	-0,027	0,195	0,047
Opportunity*Internal Control System - > Asset Misappropriation	-1,698	-1,504	0,648	2,620
Rasionalization*Internal Control System -> Asset Misappropriation	-0,026	0,001	0,154	0,165
Ability*Internal Control System -> Asset Misappropriation	1,994	1,908	0,558	3,574
Integrity*Internal Control System -> Asset Misappropriation	-0,378	-0,363	0,266	1,421
Organizational Commitment*Internal Control System -> Asset Misappropriation	0,611	0,396	0,762	0,802

- Based on the results of testing the hypothesis above, the test results show that:
1. The pressure did not significantly influence the Asset Misappropriation because the statistical value of 0.059 T is smaller than 1.96.
 2. Opportunities significant effect on Asset Misappropriation for statistical value T of 2168 which is more significant than 1.96.
 3. Rationalization no significant effect on Asset Misappropriation, as the statistical value of 0,293 T is smaller than 1.96.
 4. Ability no significant effect on Asset Misappropriation, as the statistical value T of 0.128 which is smaller than 1.96.
 5. Integrity does not significantly influence Asset Misappropriation for T statistical value of 1.594 which is smaller than 1.96.
 6. Organizational commitment no significant effect on Asset Misappropriation, because the statistical value T 0.910 which is smaller than 1.96.
 7. Internal Control Systems no significant effect on Asset Misappropriation, as the statistical value T of 0.027 which is smaller than 1.96.
 8. The pressure did not significantly influence the Asset Misappropriation mediated by the Internal Control System, as the statistical value T of 0.047 which is smaller than 1.96.
 9. Opportunity Asset Misappropriation significantly influence mediated by the Internal Control System for T statistical value of 2.620, which means more significant than 1.96.
 10. Rationalization no significant effect on Asset Misappropriation mediated by the Internal Control System, as the value of T statistic of 0.165 which is smaller than 1.96.
 11. Significant effect on the ability of Asset Misappropriation mediated by the Internal Control System for the statistical value T of 3574 which is more significant than 1.96.
 12. Integrity does not significantly influence Asset Misappropriation mediated by the Internal Control System, as the statistical value T of 1.421 which is smaller than 1.96.

13. Organizational commitment does not significantly influence Asset Misappropriation mediated by the Internal Control System, as the statistical value T of 0.802 which is smaller than 1.96.

DISCUSSION

Influence of Pressure on Asset Misappropriation

Based on the research results, it was found that pressure had no significant influence on Asset Misappropriation at PT. X Surabaya Branch, because the T statistical value is 0.059, which means it is smaller than 1.96, which means that pressure cannot necessarily form asset Misappropriation. This means that the hypothesis that says "Pressure has a positive effect on asset misappropriation", is declared unacceptable.

The findings in this study indicate that the pressure does not significantly influence the misappropriation of assets. The influence of these two variables is positive, meaning that the higher the pressure, the higher the misuse of assets, but the effect was not significant. These results are consistent with the findings of Albert (2012) who found that the higher the pressure that a person experiences will lead to high fraud.

Pressure's insignificant and positive effect on asset misappropriation shows that high asset misappropriation cannot necessarily be formed through high pressure either. These results do not support the findings of Siahaan, et al (2019); Apriani (2020); Marliani and Jogi (2015); Zamzam and Ansar (2017); Mardiansah, et al (2017); Sinaga and Dewi (2018) who state that pressure has a significant effect on fraud, both cash and non-cash.

Influence of Opportunity on Asset Misappropriation

Based on this research it was discovered that affects Opportunity Asset Misappropriation in PT.X Surabaya branch, for statistical value T of 2168 which is more significant than 1.96 which means an opportunity to form an asset Abuse. This means that the hypothesis "Opportunity positive influence on misappropriation of assets", accepted.

The findings in this study indicate that the chances of a significant effect on the asset misappropriation. The influence of these two variables are positive which means that the higher the higher the chances of misappropriation of assets. These results support the findings made by Albercht (2012) which states that the higher the opportunities and flexibility given to someone in completing work, the higher the act of fraud.

The existence of a significant and positive opportunity impact on asset misappropriation. It shows that high asset misappropriation can be formed through high opportunity as well. This is in line with the findings of Siahaan, et al. (2019); Apriani (2020); Marliani and Jogi (2015); Zamzam and Ansar (2017); Mardiansah, et al. (2017); Sinaga and Dewi (2018) who state that opportunity has a significant effect on fraud, both cash and non-cash. This means that the opportunity has a positive effect on fraud, so that the higher the opportunity created, the fraud action is also high.

Influence of Rationalization on Asset Misappropriation

Based on the research results, it is found that rationalization has no effect on Asset Misappropriation at PT. X Surabaya Branch, because the T statistical value is 0.293, means it is smaller than 1.96, which means that Asset Misappropriation cannot necessarily be formed by rationalization. These two variables' effect is negative, which means that the higher the rationalization. The lower the asset misappropriation, but this effect is not significant. This means that the hypothesis that says "Rationalisation has a positive effect on asset misappropriation", is declared unacceptable.

The findings in this study indicate that rationalization has no significant effect on asset misappropriation. A negative and insignificant influence between rationalization on asset misappropriation shows that low asset misappropriation cannot necessarily be formed through high rationalization. This result is not in line with the findings of Siahaan, et al. (2019); Apriani (2020); Marlioni and Jogi (2015); Zamzam and Ansar (2017); Mardiansah, et al. (2017); Sinaga and Dewi (2018) who found that rationalization affects both cash and non-cash frauds.

Influence of Ability on Asset Misappropriation

Based on the research results, it was found that ability has no effect on Asset Misappropriation at PT. X Surabaya Branch, because the T statistical value is 0.128, which means it is smaller than 1.96, which means that Asset Misappropriation cannot necessarily be formed with the ability.

The findings in this study indicate that ability has no significant effect on asset misappropriation. These two variables' effect is negative, which means that the higher the ability, the lower the asset misappropriation, but this effect is not significant. This means that the hypothesis which says "ability has a positive effect on asset misappropriation", is not accepted.

The results in this study are not in line with the findings in Wolfe and Hermason's (2004) study which revealed that others could not do someone in an organization or company, so their abilities will be an opportunity to commit fraud.

Ability's insignificant and adverse effect on asset misappropriation shows that low asset misappropriation cannot necessarily be formed through high ability. These results do not support the findings made by Zamzam and Anshar (2017); Mardiansah, et al (2017); Sinaga and Dewi (2018) who state that ability affects fraud.

Influence of Integrity on Asset Misappropriation

Based on the research results, it was found that integrity has no effect on Asset Misappropriation at PT. X Surabaya Branch, because the T statistical value is 1.594, means it is smaller than 1.96, which means that Asset Misappropriation cannot necessarily be formed with integrity. The influence of these two variables is positive, which means that the higher the higher Integrity misappropriation of assets. That is the hypothesis that read "Integrity detrimental to misappropriation of assets", are not accepted..

The findings in this study indicate that integrity has no significant effect on asset misappropriation. This result is in line with Siahaan's (2019) findings, stating that integrity does not affect fraud. However. This result is not in line with the findings of Bakri, et al. (2017); Suyono (2020), Apriani (2020) which states that integrity hurts asset misappropriation.

Influence of Organizational Commitment on Asset Misappropriation

Based on the research results, it is found that Organizational Commitment has no effect on Asset Misappropriation at PT. X Surabaya Branch, because the T statistical value is 0.910, means it is smaller than 1.96, which means that organizational commitment cannot necessarily prevent asset misappropriation. This means that the hypothesis that says "Organizational Commitment has a negative effect on asset misappropriation", is declared unacceptable.

The findings in this study indicate that Organizational Commitment has no significant effect on asset misappropriation. The effect of these two variables is negative, which means that the higher the Organizational Commitment, the lower the asset misappropriation. The existence of a negative but insignificant effect of Organizational Commitment on asset misappropriation shows that low asset misappropriation cannot necessarily be prevented through the presence of high Organizational Commitment. These results do not support Albar and Fitri (2018) findings and Suyono (2020), which found that Organizational Commitment hurts fraud.

This means that higher employee commitment to the organization can reduce fraud, such as misuse of assets.

Influence of Internal Control System on Asset Misappropriation

Based on the research results, it was found that the Internal Control System did not affect Asset Misappropriation at PT. X Surabaya Branch, because the T statistical value is 0.027, means it is smaller than 1.96, which means that the Internal Control System's existence cannot necessarily form asset misappropriation. The effect of these two variables is positive, which means that the higher the Internal Control System, the higher the asset misappropriation. This means that the hypothesis that says "Internal Control System has a negative effect on asset misappropriation", is declared unacceptable.

This study's findings indicate that the Internal Control System has no significant effect in a positive direction on asset misappropriation. This is not in line with Albrecht (2012), which states that having adequate internal controls is a way that is widely used by many parties to prevent fraud. This means that the better the implementation of internal control, the less fraud that occurs.

The existence of an insignificant influence and a positive direction on the Internal Control System on asset misappropriation shows that high asset misappropriation cannot necessarily be applied through a high Internal Control System. These results do not support the findings made by Rosyida's (2018) research which concludes that internal control is carried out where activities such as control environment; risk assessment; information and communication; control activities; monitoring have been implemented and are running well. To reduce and prevent fraud in the procurement of goods, this study's results are also not in line with Suyono's (2020) study, which states that internal control hurts asset misappropriation.

Influence of Internal Control System in Moderating the Relationship between Pressure and Asset Misappropriation

The analysis results show that the Internal Control System cannot moderate the relationship between pressure and asset misappropriation. This shows that the Internal Control System does not play an essential role in moderating the relationship between pressure and asset misappropriation.

The analysis results show that the Internal Control System cannot moderate the relationship between pressure and asset misappropriation. This shows that the Internal Control System does not play an essential role in moderating the relationship between pressure and asset misappropriation.

Influence of the Internal Control System in Moderating the Relationship between Opportunity and Asset Misappropriation

The analysis results show that the Internal Control System can moderate the relationship between opportunity and asset misappropriation. This shows that the Internal Control System has a vital role in weakening the positive influence of the opportunity for asset misappropriation. Thus, the hypothesis that "Internal Control System can weaken the positive effect of opportunity on asset misappropriation" can be declared accepted.

The opportunity to cheat occurs because of the weakness of internal controls in the company, so to minimize the occurrence of fraud, the company must implement a right Internal Control System. The results in this study support Apriani (2020) findings, which states that the Internal Control System can weaken the positive effect of opportunity on asset misappropriation.

Influence of Internal Control System in Moderating the Relationship between Rationalization and Asset Misappropriation

The analysis results show that the Internal Control System cannot moderate the relationship between rationalization and asset misappropriation. This shows that the Internal Control System does not have an essential role in weakening the positive influence between rationalization and asset misappropriation. Thus, the hypothesis that says "Internal Control System can weaken the positive effect of rationalization on asset misappropriation" can be declared unacceptable.

The results in this study do not support the findings of Apriani (2020) which states that to minimize the occurrence of fraud due to Rationalisation, an Internal Control System is needed which is proven to be able to weaken the positive effect of rationalization on asset misappropriation.

Internal Control System in Moderating the Relationship between Ability and Asset Misappropriation

The analysis results show that the Internal Control System can moderate the relationship between ability and asset misappropriation. This shows that the Internal Control System has a vital role in weakening the positive influence between ability and asset misappropriation. Thus, the hypothesis which reads "Internal Control System can weaken the positive effect of ability on asset misappropriation" can be declared accepted.

Wolfe and Hermason (2004) reveal that someone in an organization or company has abilities that others cannot do, so their abilities will be an opportunity to commit fraud. To minimize all of that with high capability, a good company Internal Control System must be balanced. The results in this study support Apriani (2020) findings, which states that the government control system has not been able to weaken the positive effect of ability on asset misappropriation.

Influence of Internal Control System in Moderating the Relationship between Integrity and Asset Misappropriation

The analysis results show that the Internal Control System cannot moderate the relationship between integrity and asset misappropriation. This shows that the Internal Control System does not play an important role in weakening the positive influence of integrity on asset misappropriation.

Thus, the hypothesis that "Internal Control System can weaken the negative effect of integrity on asset misappropriation" can be declared unacceptable. This study's results do not support the findings of Suyono (2020) findings, which states that internal control can strengthen the relationship between integrity and cash and non-cash fraud.

Influence of Internal Control System in Moderating the Relationship between Organizational Commitment and Asset Misappropriation

The results of the analysis show that the Internal Control System cannot moderate the relationship between Organizational Commitment and asset misappropriation. This shows that the Internal Control System does not play an important role in weakening the positive influence between organizational commitment and asset misappropriation. Thus, the hypothesis that "Internal Control System can strengthen the negative effect of Organizational Commitment on asset misappropriation" can be declared unacceptable.

This study's results do not support the findings of research conducted by Suyono (2020), which states that internal control is a regulation made by management to control all company activities. Internal control can be used as a moderating variable that can strengthen or weaken the influence between Organizational Commitment on asset misappropriation.

Conclusion

1. Pressure positive effect but not significant to the Asset Misappropriation.
2. Opportunities significant positive effect on Asset Misappropriation.
3. Rationalization no significant positive effect on Asset Misappropriation.
4. Ability is not significant positive effect on Asset Misappropriation.
5. Integrity does not have a significant adverse effect on Asset Misappropriation.
6. Organizational commitment but no significant negative effect on the Asset Misappropriation.
7. Internal Control System has no negative influence significantly to the Misuse of Assets.
8. Internal Control Systems can weaken the positive influence of pressure against the misuse of assets, but not significant.

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