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by Rindu Rika Gamayuni

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The Effect of Good University Governance, Effectiveness of Internal Controlling System, and Obedience of Accounting Regulation on the Tendency of Fraud in PTKIN-BLU

Ahmad Faisol Ansori^{1*} Einde Evana² Rindu Rika Gamayuni²

1. Magister Science Accounting, Lampung University, Lampung, Indonesia

2. Faculty of Economic and Business, Lampung University, Lampung, Indonesia

Abstract

This study aims to search the empirical evidence of implementation effect of good university governance, effectiveness of internal controlling system, and obedience of accounting regulation on the tendency of fraud in PTKIN-BLU. This study consists of an independent variable and three dependent variables. The independent variable of this study is the tendency of accounting fraud, while the dependent variables in this study are good university governance, effectiveness of internal controlling system, and obedience of accounting regulation. The sample of this study is 80 respondents by using purposive judgment sampling method, which is a sampling with certain criteria. Data are collected by using questionnaire survey method by distributing questionnaires to the respondents in financial report making division of PTKIN-BLU. After data are collected, data analysis is done by using SEM (Structural Equation Square) with the use of SmartPLS software. Based on the data processing result, it is known that there is negative and significant effect from variable good university governance and the effectiveness of internal controlling system on variable the tendency of accounting fraud. It demonstrates the advantage of governance reinforcement as well as internal controlling to prevent fraud behavior in PTKIN-BLU. Meanwhile, variable obedience of accounting regulation does not affect the tendency of accounting fraud. Therefore, the level of accounting regulation obedience in PTKIN-BLU does not affect the decrease of accounting fraud tendency.

Keywords: *Good university governance*, effectiveness of internal controlling system, obedience of accounting regulation, and tendency of accounting fraud

1. Introduction

The phenomena occurring recently in the development of public sector in Indonesia is the strong demand of accountability on public institutions, both central and regional. According to Djalil (2014:63), accountability is an ethical concept closely related to public administration of government both executive, legislative, and judicative. A form of public accountability is financial accountability. According to Surjono and Firdaus (2017), financial accountability is a responsibility on financial integrity, disclosure, and obedience on law regulations. Financial accountability can be meant as information giving and disclosure on financial activity and performance to stakeholders. It becomes the financial accountability in government as an issue that is interesting to community because it is related to public fund information.

Until now, the issue of transparency and accountability of organization particularly in university, Public Service Agency – Badan Layanan Umum (BLU) has not had any significant change. The phenomena of fraud behavior in university actually have surfaced in recent years. Based on the data of Indonesian Corruption Watch (ICW), it stated that in 10 years since the beginning of 2006 to August 2016, 37 of corruption cases were found involving university (Yuntho, 2016). From the result of ICW monitoring, most of fraud cases in university are assumed involving academicians starting from rector to the lowest level employee. According to ICW data, most of fraud cases are frauds in procurement of good and service. These phenomena are quite alarming considering the status of university to public as an institution that should give good example instead of the opposite. The above fact demonstrates that the effect of low individual morality of employee at Perguruan Tinggi Keagamaan Islam Negeri – State Islamic University (PTKIN – SIU) is quite high on the tendency of accounting fraud. High level of education does not guarantee good morality. The presence of opportunity and power as in fraud theory affects the level of fraud in management level of university. Occurring fraud really affects the level of accountability of state university to stakeholders.

Implementation of Pola Pengelolaan Keuangan Badan Layanan Umum (PPK-BLU) – Financial Management Pattern of Public Service Agency (FMP-PSA) is an effort to increase public accountability particularly financial management accountability. Decree of Ministry of Finance Nomor 119/PMK.05/2007 states that an administration requirement to be assigned as Work Unit of Public Service Agency is having good governance. The implementation of good governance in university is named as good university governance (GUG). Puspitarini (2012) in her study explained that good university governance is a concept of management that can support sustainability of university. The implementation of good university governance can reduce fraud tendency. Soleman (2013) in his study concluded that the implementation of good university governance is able

to prevent the occurrence of fraud behavior in university. Saputra (2017) stated that to reduce fraud is by implementing good corporate governance well. Some of the studies concluded the presence of GUG effect on the decrease of fraud level in organization.

One factor that affects the tendency of accounting fraud is the obedience to the regulations especially the ones related to accounting regulation. Because the object of study is work unit of BLU, this study will focus on the extent to which the accounting regulations are obeyed by BLU work unit. Based on the review result from Directorate of PPK-BLU on financial report of BLU, there is still disobedience of BLU work unit in financial report preparation.

Beside the review result on the obedience of financial reporting preparation, the obedience to financial management regulation in Ministry of Religion is proven to be not good. Based on the report of BPK examination result on obedience level of Ministry of Religion, 21 items of disobedience are found with the finding value as much as Rp207.418.504.716,59. It shows that the level of disobedience in Ministry of Religion is still quite high and is not proportional with the opinion of WTP received by Ministry of Religion in 2016. The disobedience to accounting regulation really affects the possibility of accounting fraud occurrence. Accounting regulation has negative effect on accounting fraud. The higher obedience of accounting regulation, the lower possibility of organization to conduct accounting fraud (Dewi, 2017).

The objectives of this studies are:

- a. To investigate the effect of good university governance implementation on the tendency of accounting fraud in PTKIN BLU of Ministry of Religion.
- b. To investigate the effect of internal controlling system effectiveness on the tendency of accounting fraud in PTKIN BLU of Ministry of Religion.
- c. To investigate the effect of accounting regulation obedience on the tendency of accounting fraud in PTKIN BLU of Ministry of Religion.

2. Literature Review

2.1 Agency Theory

Agency theory is theoretical basis that underlies healthy business practice that is the main objective to form Public Service Agency Work Unit (Satker BLU) in government. The main principle of this theory states that organization as a cooperating relation between owner and agent or manager is based on a contract that has been agreed. Agency theory is the reference in this study to explain the conflict occurring between superior and subordinate in its relation with the tendency of accounting fraud. Interest difference and the presence of one party that controls more the information cause the high possibility of accounting fraud occurrence.

2.2 Moral Development Theory

Moral development theory used in this study is the theory developed by Kohlberg (1969). Morality is an important factor in the incidence of fraud. Kohlberg (1969) used stories about moral dilemma in his study and was interested on how people will justify their actions when they are in the same moral problems. The tendency of accounting fraud is also affected by the morality of people involved in it (Ariani, 2014). A person with high moral in behaving tends to always precede the interests of people surrounding and each of his/her behaviour is always based on moral principles in order to prevent self from conducting accounting fraud aiming to benefit himself/herself or his/her organization only (Noviriantini *et al.*, 2015).

2.3 Attribution Theory

Attribution theory was firstly proposed by Heider (1958) and then was developed by Green and Mitchell (1979). They viewed that an action of a leader or a person who is given the authority is affected by causal attribute. The emphasis of this theory is on why not what makes certain behavior occurs. The aim is the reason of a behavior occurs. Leader, basically, is a person who processes information where causal attributes that are not contrived play role as mediator between the behavior of subordinate and the behavior of superior (Green dan Mitchell, 1979). Non ethical behaviour and fraud action are affected by the presence of internal controlling system and monitoring by superior.

2.4 Accounting Fraud

Indonesian Accounting Association (2001) explained accounting fraud as: (1) Misstatement emerging from financial reporting fraud which is misstatement or removal intentionally of the number or disclosure in financial report to deceive financial report users, (2) Misstatement emerging from improper behavior on assets and is often known as misuse of assets or misappropriation. Association of Certified Fraud Examiners (ACFE) classifies corporate fraud into three categories: incorrect financial report, misuse of assets and corruption. In fraud diamond theory (Wolfe and Hermanson, 2004), it is explained that the reason of a person to conduct fraud is because the presence of opportunity, pressure, and rationalization that those three reasons can occur if the person

has the ability. A potential actor must have skill and ability to conduct fraud. Based on the theory, management and party that have skill are the parties that fulfill four of those reasons. Managements can conduct fraud because of the ability with their domination on something.

2.5 Good University Governance and Tendency of Accounting Fraud

Good governance is the practice of good organization governance that is applied to reduce agency problems. The result of goal unconformity between agent and principal is that the agent tends to priority personal interest to maximize his/her own use through perquisites consumption or suboptimal investment selection (Jensen and Meckling, 1976). Agency problem above can be minimized by mechanism of Good Governance. Davis *et al.* (1997) in stewardship theory stated that good governance mechanism is designed to protect the interest of shareholders, minimize agency cost, and ensure the main interest of agent. One effect of agency problem is the appearance of fraud behavior.

Fraud or fraudulence can be reduced by the implementation of good governance principles. According to Chapple *et al.* (2009) the presence of corporate governance mechanism in organization tends to ensure that strong internal controlling is effectively applied. It is important because internal controlling system that is comprehensive and fully monitored strictly is very important in preventing and detecting fraud. The implementation of good governance makes organization management more focused and clearer in distribution of task, responsibility, and supervision so that it will create qualified financial report that is far from fraud practice (Husna, 2013).

Implementation of Good University Governance principles affects the decrease of fraud behavior. Halbouni *et al.* (2016) found that corporate governance plays an important role in preventing and detecting fraud in United Arab Emirates. It is supported by Law (2011) finding that good governance mechanisms such as effectiveness of internal audit, effectiveness of audit committee, policy and ethical guidance are directly related positively to the reduction of fraud. Soleman (2013) in his study found that fraud can be prevented by implementing good governance principles in government. From those some literatures, it can be concluded that implementation governmental governance effectively will affect the decrease of fraud potency.

2.6 Effectiveness of Internal Controlling System and Tendency of Accounting Fraud

Internal controlling is the key to organization in achieving its goal. With internal controlling that runs effectively, the course of organization will be spared from various forms of deviation and fraud that will obstruct the course of organization wheel. Joseph *et al.* (2015) recommended that policy and procedure of effective and efficient internal controlling must be applied to prevent and detect fraud in the cash of regional government and other institutions. According to Agustina and Riharjo (2016), it is explained that one factor of fraud occurrence is because of the presence of opportunity. The fraud that occurs because of opportunity is the fraud that occurs because the weak and the ineffectiveness of internal controlling system. Zakaria *et al.* (2016) found that poor internal control opens the opportunity of fraud occurrence and eases the parties that will conduct fraud.

Meanwhile, in Indonesia, some studies such as Thoyibatun (2012), Shintadevi (2015), Eliza (2015) and Dewi (2017) stated that the tendency of accounting fraud can be reduced by effective internal controlling. Their study results show that effectiveness of internal controlling will give negative effect on the level of accounting fraud tendency. The more effective internal controlling, the more decreased level of accounting fraud in an organization.

2.7 Obedience of Accounting Regulation and Tendency of Accounting Fraud

Obedience of accounting regulation is defined as the obedience of company or organization to accounting regulations. The form of accounting regulation among other is accounting standard created by certain authorized agency in accounting regulation. The cause of misstatement in a financial report is the presence of fraud done by financial report maker in the form of disobedience toward accounting regulation.

Wolk and Tearney (1997) explained that theoretically obedience of accounting is also obligation. Therefore, if a financial report is made without following applicable accounting regulation, this condition is stated a form of failure and will create the tendency of fraud or non-ethical behavior that cannot or difficult to be traced by auditor. The studies from Adelin (2013) and Shintadevi (2015) also proved that obedience toward accounting regulation has negative and significant effect on the tendency of accounting fraud. It means that the more obedient institution to accounting regulation, the lower level of accounting fraud tendency. Thoyibatun (2012) also explained that accountability can push the formation of organization culture and the behavior of organization member that can reduce the potency of accounting fraud.

3. Hypotheses

1. Implementation of good university governance principles negatively affects the tendency of accounting fraud.
2. Effectiveness of internal controlling negatively affects the tendency of accounting fraud.

3. Obedience of accounting regulation negatively affects the tendency of accounting fraud.

4. Method of Study

This study uses State Islamic University that has status of Public Service Agency (PTKIN-BLU) in Indonesia. Sampling is done by using purposive judgment sampling method, so the sample obtained is as many as 80 observations. Sampling method used is purposive judgment sampling with sample criteria of the parties that are responsible on financial report preparation in PKIN-BLU.

This study uses Partial Least Square (PLS). PLS is a structural equation analysis (SEM) based on the variants that simultaneously can conduct measurement model testing as well as structural model testing. Data are collected by using questionnaire survey model by distributing questionnaires to respondents in financial report preparation division of PTKIN-BLU. After the data collected, data analysis is done by using SEM (Structural Equation Modeling) with statistic instrument of PLS (Partial Least Square) with the support of SmartPLS software.

4 Dependent variable in this study is the tendency of accounting fraud which is later named Y, where dependent variable is the variable that is affected and having change because the presence of independent variable. In order to measure dependent variable, indicators are needed as the test instrument in a study. The instrument used to measure the tendency of accounting fraud consists of five items of questions developed by Wilopo (2006) from SPAP, section 316 IAI, 2001 which is:

- a. Tendency to conduct manipulation, forgery, or change of accounting records or supporting documents.
- b. Tendency to conduct incorrect statement or remove events, transaction, or significant information from financial report.
- c. Tendency to conduct wrong implementation of accounting principle intentionally.
- d. Tendency to conduct incorrect financial report statement as the result of stealing (misuse/misappropriation) on assets that makes unacceptable good/service paying entity.
- e. Tendency to conduct incorrect financial report statement as the result of inappropriate behavior on assets and followed by fake records or documents and able to relate one or more individuals among management, employee, and third party.

Independent variable of Good University Governance principles is developed from agency theory (Jensen and Meckling, 1976) where the implementation of good university governance appears and is related to the presence of interest difference issue between principal and agent. Agency theory is also the foundation of the theory of Public Service Agency Work Unit formation (Pasaribu, 2014). The indicators in this variable are adopted from the studies of (Slamet, 2015) and (Triani *et al.*, 2014) which are transparency, accountability, effectiveness, law supremacy, and participation. Meanwhile, the questions in the questionnaire are developed and modified from the indicators of studies from Solihin (2007) and Slamet (2015).

4 Variable effectiveness of internal controlling system as independent variable is according to Government Regulation Number 60 Year 2008 which is an integral process in action and activity continuously done by superior and all employees to give adequate belief on the achievement of organization goal through effective and efficient activity, financial reporting reliability, state assets security, and the obedience toward law and regulation. Indicators in this variable are adopted from COSO (2013) and Government Regulation Number 60 Year 2008 which are controlling environment, controlling standard, information, and communication as well as monitoring. Meanwhile, the questions in the questionnaire are developed and modified from the study of Wilopo (2006). Responses from respondents are measured with 1-5 Likert Scale, the higher score shown, the more ineffective internal controlling.

Obedience of accounting regulation is defined as the conformity level of organization asset management procedure, accounting procedure implementation, and financial report statement as well as all supporting evidences (Thoyibatun, 2012). Accounting standard that is the reference in BLU financial report preparation is the accounting standard stated in PP Number 71 Year 2010 about government accounting standard and PSAP Number 13 about BLU financial report statement. Indicators in this variable are adopted from 8 items of questions developed in the study of IAI (as quoted in Wilopo, 2006) about ethical codes of accountant which are implementation responsibility, public interest, integrity, objectivity, caution, confidentiality, consistency, and technical standard. Meanwhile, the questions in the questionnaire are developed and modified from the study of Wilopo (2006).

5. Result

Table 1: Convergent Validity Test

| VARIABLE | AVE |
|------------------------------------|-------|
| <i>Good University Governance</i> | 0.507 |
| Effectiveness of ICS | 0.674 |
| Obedience of Accounting Regulation | 0.633 |
| Tendency of Accounting Fraud | 0.629 |

From Table 1, it can be seen that if the constructs from all variables have the value of AVE > 0.5 with the lowest score is 0.507 on the construct of good university governance. This score shows that a latent variable has been able to explain more than half of variants from its indicators in the average. Therefore, the constructs of study have good data convergent validity value.

Table 2 : Reliability Test Result

| | Composite Reliability | Cronbach's Alpha |
|------------------------------------|-----------------------|------------------|
| <i>Good University Governance</i> | 0.918 | 0.901 |
| Effectiveness of ICS | 0.911 | 0.877 |
| Obedience of Accounting Regulation | 0.910 | 0.879 |
| Tendency of Accounting Fraud | 0.894 | 0.851 |

Based on Table 2, if the value of composite reliability > 0.7 in all constructs, with the lowest value of 0.894 in the tendency of accounting fraud and cronbach's alpha in all constructs also has the value above 0.7 with the lowest value in the tendency of accounting fraud of 0.851, it can be concluded that all constructs have good reliability.

Table 3 : Hypothesis Test Result

| | Original Sample | Sample Mean | Standard Deviation | T Statistics | P Values |
|--|-----------------|-------------|--------------------|--------------|----------|
| GUG → Tendency of Accounting Fraud (H1) | -0.466 | -0.447 | 0.114 | 3.294 | 0.000 |
| Effectiveness of ICS → Tendency of Accounting Fraud (H2) | -0.620 | -0.609 | 0.155 | 3.994 | 0.000 |
| Obedience of Accounting Regulation → Tendency of Accounting Fraud (H3) | 0.118 | 0.105 | 0.168 | 0.700 | 0.484 |

Based on Table 3, it is known that the effect of good university governance system on the tendency of accounting fraud has t-statistics value of 3.924 > 1.96 and p-value of 0.000 < 0.05 with path coefficient value of -0.446. It shows that variable of good university governance negatively and significantly affects variable of tendency of accounting fraud, so H1 of this study is supported.

Hypothesis H2 is the effectiveness of Internal Controlling System (ICS) affects the tendency of accounting fraud. It is known that t-statistics value of 3.994 > 1.96 and p-value of 0.000 < 0.05 show that there is significant effect, and path coefficient value of -0.620 shows that variable of ICS effectiveness negatively and significantly affects variable of tendency of accounting fraud. Therefore, H2 of this study is supported.

Hypothesis H3 states that the obedience of accounting affects the tendency of accounting fraud. It is known that t-statistics value is 0.700 < 1.96 and p-value is 0.484 > 0.01 with path coefficient value of 0.118 which shows there is no negative and significant effect of variable obedience of accounting regulation on the tendency of accounting fraud. Therefore, H3 of this study is not supported.

6. Discussion

To lower the level of accounting fraud, an effort that can be done is conducting the principles of good university governance. Davis *et al.* (1997) in stewardship theory states that mechanism of good governance is designed, one of them is by minimizing agency problem. One agency problem is the appearance of fraud behavior. Chapple *et al.* (2009) emphasized that the presence of governance mechanism in an organization will ensure that the implementation of internal controlling is applied effectively. It is important because internal controlling system that is strong, comprehensive, and fully monitored strictly is the important factor in preventing and detecting fraud.

One obligation of Public Service Agency Work Unit as mandated by Government Regulation No 23 Year 2005 that has been changed to Government Regulation No 74 Year 2012 on the management of Public Service Agency is implementing the principles of organizational governance. Organizational governance principles or known as good governance in the regulation requires a work unit of Public Service Agency to form Internal Supervisory Unit (ISU) that plays its role and function as an internal controller as well as forming Supervisory Committee which functions similarly to Independent Commission Board in private company. Since ISU and Supervisory Committee are formed as controlling function, there is improvement of performance in university

with the status of Public Service Agency. Based on the data of performance measurement and the data of GUG performance in all religion universities under the Ministry of Religion as many as 54 universities, there are 13 PTKIN-BLU received GUG score above 60. The score of good university governance that is quite high compared to the universities without status of Public Service Agency is quite reasonable, and it supports the result of hypothesis stating that there is effect of GUG implementation on the low tendency of accounting fraud. High GUG score indicates good GUG implementation and it affects the decrease tendency of accounting fraud in PTKIN-BLU.

The result of this study is in line with the studies from Soleman (2013), Nuha *et al.* (2016) and Saputra (2017) demonstrating that implementation of good governance principles significantly affects the prevention of fraud in government and BUMN (State Owned Enterprises). Law (2011), in his study, found that good governance mechanisms such as internal audit, audit committee effectiveness, policy and ethical guidelines are directly related to fraud reduction.

Internal controlling is the key to organization in achieving its goal. With internal controlling running effectively creates the course of organization will be prevented from various forms of deviations and frauds that will obstruct the course of organization wheel. Joseph *et al.* (2015) in their study recommended that policy and procedure of effective and efficient internal controlling must be applied to prevent fraud in an organization. The fraud will easily occur in an organization that has weak and ineffective internal controlling system.

The study result proves that effective internal controlling system will negatively affect the tendency of accounting fraud. It means that the more effective ICS implementation, the fraud is more decreased. The result of this study supports the studies from Thooyibatun (2012), Shintadevi (2015), Eliza (2015) and Dewi (2017) finding that internal controlling affects the tendency of accounting fraud.

Obedience of accounting regulation is an instrument to see the extent to which the obedience level of organization toward the regulation of management and financial report preparation in government institutions. According to moral development theory of Kohlberg (1969) through moral consideration, accounting regulation and standards are made with the expectation to give guidelines in conducting obedience of accounting regulation well and right to reduce accounting fraud.

The testing result shows that in PTKIN BLU, the high level of accounting regulation obedience does not affect fraud behavior. It is presumed that difficulty factor in detecting the level of accounting regulation obedience is the cause. It is in accordance with the argument of Wolk and Tearny (1997) explaining that the failure in financial reporting preparation caused by disobedience in implementing accounting regulation will be difficult to be detected by auditors.

Other factor that is presumed making the obedience of accounting regulation does not affect the tendency of fraud is the various phenomena occurring in universities as the result of BLU financial reports that the obedience level toward applicable regulations is still low and the phenomena of opinion result of financial report from Ministry of Religion that received WTP opinion, but if it is traced from LHP BPK in 2016, there were 21 items of disobedience found in the laws and regulations with the total findings of Rp207.418.504.716,59. It shows that the obedience of accounting regulation is a difficult matter to be detected.

7. Conclusion

This study aims to examine whether there is effect of good university governance, effectiveness of internal controlling system, and obedience of accounting regulation on tendency of accounting fraud in PTKIN-BLU in Indonesia by using 16 work units of PTKIN-BLU as the sample of study. The result of testing in this study concludes that there is negative and significant effect of variable good university governance and effectiveness internal controlling system on the tendency of accounting fraud. This result proves the advantage of governance reinforcement prevent fraud behavior in PTKIN-BLU. Meanwhile, variable obedience of accounting regulation does not affect the tendency of accounting fraud. Therefore, the obedience of accounting regulation in PTKIN-BLU does not affect the tendency of accounting fraud.

8. Limitation

Factors that affect the level of accounting fraud tendency in this study only consist of three independent variables, which are good university governance, effectiveness of internal controlling system, and obedience of accounting regulation. It causes the effect of accounting fraud tendency has not fully explained. Moreover, the use of study sample is only in a work unit of public service agency in Ministry of Religion so that the result of study in BLU work units outside the Ministry of Religion such as Ministry of Research, Technology, and Higher Education and Ministry of Health might have different results.

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