

Fraud trend in the regional government of Central Sulawesi province

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ABSTRACT

This study aims to analyze the effect of the Government Internal Control System and organizational commitment on the fraud trend in Regional Apparatus Work Units (SKPD) of Central Sulawesi Province both simultaneously and partially. The study used 43 people as the respondents from each Regional Apparatus Work Unit (SKPD). The data were collected by using questionnaires and analyzed using with multiple linear regression analysis tools and the statistical program SPSS version 20.0. The results show that the implementation of the government internal control system and organizational commitment has a significant effect on fraud trend. Based on the results of the f-test (simultaneously), government internal control system and organizational commitment have a significant effect on fraud trend. For the results of the t-test (partially), government internal control system and organizational commitment have a significant effect on fraud trend. Based on the results of this research, this study suggests and recommends that the Central Sulawesi government increase their understanding of the importance of the implementation of the government internal control system that has been regulated in Law Number 60 of 2008, given the need for a solid foundation such as a control system to minimize the occurrence of various acts of fraud.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh antara Sistem Pengendalian Intern Pemerintah dan komitmen organisasi baik secara simultan maupun secara parsial terhadap Kecenderungan fraud pada SKPD Provinsi Sulawesi Tengah. Penelitian ini menggunakan 43 orang sebagai responden dari setiap SKPD. Data diambil dengan menggunakan kuesioner dan dianalisis dengan menggunakan regresi linear berganda dengan program statistik SPSS versi 20.0. Hasil penelitian menunjukkan bahwa implementasi Sistem Pengendalian Intern Pemerintah dan komitmen organisasi memiliki pengaruh yang signifikan terhadap Kecenderungan Fraud, sedangkan berdasarkan hasil pengujian dengan uji f (simultan), diketahui bahwa variabel Sistem Pengendalian Intern Pemerintah dan komitmen organisasi dinyatakan berpengaruh signifikan terhadap Kecenderungan Fraud. Untuk hasil uji t (parsial), variabel Sistem Pengendalian Intern Pemerintah dan komitmen organisasi berpengaruh secara signifikan terhadap Kecenderungan Fraud. Berdasarkan hasil penelitian ini, saran yang dapat direkomendasikan yaitu perlu meningkatkan pemahaman mengenai pentingnya penerapan Sistem Pengendalian Intern Pemerintah yang telah diatur dalam Undang-Undang Nomor 60 Tahun 2008, mengingat diperlukan suatu pondasi yang kokoh seperti Sistem pengendalian untuk meminimalisir terjadinya berbagai tindakan fraud yang marak terjadi.

1. INTRODUCTION

There are some laws and regulations that can be used for evaluating the implementation of the state finance, especially in Central Sulawesi province. First, the mandate contained in the

package of laws and regulation in the field of state finance which includes Law Number 17 of 2003 concerning State Finance. Second, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Audit

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of Management and Responsibility of State Finance along with supporting regulations. Based on those regulations, the seriousness of the government is found to be very low so that the Central Sulawesi government needs to improve the management, recording, accountability, and examination of state finances. The purpose of the formation of the statutory package is to encourage each government institution to manage state finances consistently, efficiently, effectively, transparently, and responsibly to support the successful implementation of state governance.

The Republic of Indonesia Supreme Audit Board (BPK) of Central Sulawesi representative reported the resume of the results of the examination related to internal control system. Based on this report, it was found several weaknesses in the internal control system, including personnel expenditure that was not in accordance with regulations and wasting regional finances and the presentation of unreasonable fixed assets. These finding is a general description of the weaknesses of the supervision, control, administration, and management systems carried out by the government that can cause material losses to the regions.

One of the government's efforts to overcome these problems is to create a good control system by issuing a Government Internal Control System (*Indonesia: Sistem Pengendalian Internal Pemerintah/SPIP*). According to Government Regulation Number 60 of 2008 concerning Government Internal Control System, Government Internal Control System (SPIP) is an integral process in actions and activities carried out continuously by the leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliable financial reporting, security of state assets, and compliance with laws and regulations (Putri, 2013). Government Regulation Number 60 of 2008 can guarantee the implementation of regional financial management that is more accountable, transparent, and free from fraud. Effective internal control can protect from theft, embezzlement, and misuse of assets in improper locations (Natasya et al, 2017).

Organizational commitment is needed as one indicator of improving management, recording, accountability, inspection, and performance of government financial management. High organizational

commitment affects the performance of regional governments. Organizational commitment can be a psychological tool in running the organization to achieve the expected goals. Therefore, a good organizational commitment can encourage the success of public accountability, including regional financial accountability (Zeyn, 2011). In recent years, the case of accounting fraud has become a serious problem that occurs in almost all countries in the world, including in Central Sulawesi Province. Based on the data of the results of examination conducted by BPK representative in Central Sulawesi Province, it was revealed that in 2013 there were several indications of fraud in the Regional Apparatus Work Units (SKPD) of Central Sulawesi Province.

One of the phenomena of fraud that still occurs in Central Sulawesi Provincial Government is unreliable office travel expenses. There is an indication of falsification of evidence and fictitious accountability reports. The problem raises state losses in material. Furthermore, spending on financial transaction services is not suitable for designation. There is a markup for office travel ticket costs for members of the regional legislative assembly (*Indonesia: Dewan Perwakilan Rakyat Daerah / DPRD*). This causes regional losses due to the absence of refund of the remaining office travel funds and is allegedly used for personal gain. Based on several BPK findings, fraud is still occurring in Central Sulawesi Province.

Fraud is a mistake made intentionally to produce material misstatements in financial statements that are subject to an audit (Kusumawardhani, 2013). Therefore, fraud is an act of deception or intentional mistake made by a person or entity resulting in losses for individuals or entities or other parties.

Fraud will be carried out if there is an opportunity, especially for someone who has access to assets or has the authority to regulate control procedures. Position, responsibility, and authority provide opportunities for someone to commit fraud (Najah, 2013). To minimize the opportunities for someone to commit fraud, therefore, it is necessary to have good internal control. It needs commitment. Commitment is a situation where an individual sits with the organization and maintains his membership in the organization (Najah, 2013). The high commitment of employees to the organization shows that the employees tend not to do things that could hinder the achievement of organizational goals.

Based on the description above, it can be concluded that the implementation of an internal control system and organizational commitment is one of the important agendas for every government agency, both central and regional. This is expected that they can realize an orderly government without fraud. Regional Apparatus Work Unit (SKPD) in Central Sulawesi Province, as a government agency, also expects an orderly government without fraud. Although fraudulent acts still occur until this day, the government apparatus in the Central Sulawesi Province, especially SKPD should apply the government internal control system. They should also have organizational commitment to carrying out the main tasks and functions, in order to realize a government that is clean from fraud.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS

Internal Control System

Internal control is a process that is influenced by the board of directors, management, and other personnel of an entity, which is designed to provide adequate confidence regarding the achievement of targets, the effectiveness and efficiency of operations, the reliability of financial reporting, and the compliance with applicable laws and regulations (Mamujaja, 2016). Internal control can also be interpreted as the integration of activities, plans, attitudes, policies, and efforts of an organization in working together to provide guarantees for the achievement of organizational goals (Mahadeen et al, 2016). Internal control is needed by the organization in achieving its objectives, especially in relation to the accountability of financial statements. Thus, entity level controls will affect transaction level controls. Therefore, it is necessary to study the management perceptions of the effectiveness of entity level internal controls so that an Internal Control Over Financial Reporting (ICOFR) for effective management of state finances can be designed (Yuliana et al, 2016).

Organizational Commitment

Organizational commitment is an ability and willingness to align personal behavior with the needs, priorities, and goals of the organization. The measurements include affective commitment, continuance of commitment, normative commitment (Ratifah & Ridwan, 2014). One of the attitudes that reflects an employee's loyalty to the organization is

indicated by expressing his concern for the organization, success, and prosperity at work (Ingarianti, 2017). Organizational commitment is a condition of employees who are very interested in the goals and values of the organization. Commitment to the organization means more than just a formal membership, but it includes an attitude of liking the organization and a willingness to strive for a high level of effort for the benefit of the organization to achieve the goals.

Fraud

Fraud is a planned or intentional act of deception such as misstatement, hiding or not disclosing material facts that are detrimental to other parties (Najah, 2013). Fraud is defined as an act that is intentionally done to fool others by hiding or changing information which is deemed capable of influencing and converting decisions, so that it can benefit the people who do it (Utomo, 2018).

HYPOTHESIS

Government Internal Control System (SPIP) Has a Positive Effect on Fraud Trend.

Internal control has an effect on an attempt to minimize unethical behavior in a management. Effective and qualified internal control has an effect on the transaction tests of the balance sheet, fraud detection activities, and fraud incidence. The more effective the internal control within an agency, the lower the incidence of fraud (Thoyibatun, 2012). Fraud can be minimized by effective control within an organization. Organizations tend to take deviant actions to maximize personal profit. The more effective the internal control, the lower the tendency for accounting fraud (Dewi, 2017).

Organizational Commitment Has a Positive Effect on Fraud Trend

Organizational commitment has an effect on fraud trend. This can be seen from the efforts to eliminate unethical management behavior and the tendency of accounting fraud. It can be done by improving the morale of the company's management which is realized by developing an attitude of commitment to the company. Having a high commitment to the organization means that employees also have a high dedication to the organization. Organizational commitment is a condition in which an employee is siding with a particular organization including its goals and has desires to maintain his membership

in the organization. If an employee has a high commitment to the organization, it can reduce his intention to do fraud actions. He will try to work according to the rules that apply in the organization and therefore he can continue to survive in the organization (Yuliana et al, 2016)

3. RESEARCH METHOD

This qualitative research was done by using statistical analysis that is a multiple linear regression. The use of statistical analysis is expected to examine the effect of independent variables on the dependent variable quantitatively and make it easier for the researchers to draw conclusion authentically (Sugiyono, 2013: 52).

The object of this study is the government internal control system, organizational commitment, and fraud trends in the Regional Apparatus Work Unit (SKPD) in Central Sulawesi Province. The research was conducted in 43 SKPDs in Central Sulawesi Province. The population in this study was all SKPDs in Central Sulawesi Province with the total number of 43 SKPDs, with respondents consisting of 1 person from each SKPD. Based on the Purposive Sampling method, there were 43 respondents consisting of the heads of service/ agency in the SKPD in Central Sulawesi Province. The head of service/ agency was made a respondent because he could describe and know all internal conditions in an SKPD.

4. DATA ANALYSIS AND DISCUSSION

Result

The testing of the research instrument consists of validity test and reliability test. The results of this test are as follows:

Validity Test Results

The research questionnaire used in this study consists of 28 statement items representing the independent variable (X) and 9 statement items representing the dependent variable (Y). The validity test of the research questionnaire was carried out with the help of the computer program SPSS for windows version 20.0.

The government internal control system is the first independent variable (X1) examined and is represented by 19 statement items submitted in the research questionnaire. Organizational commitment is the second independent variable (X2) examined and is represented by 9 statement items submitted in the research questionnaire. Fraud trend is the dependent variable (Y) that is examined and is

represented by 9 statement items submitted in the research questionnaire. The results of the validity test of variables X1, X2, and Y can be seen on Table 1.

Table 1
Results of Validity Test of the Independent Variable of Government Internal Control System (X₁)

Question	r-count	r-table	Status
1	0.714	0.3	Valid
2	0.786	0.3	Valid
3	0.510	0.3	Valid
4	0.389	0.3	Valid
5	0.413	0.3	Valid
6	0.350	0.3	Valid
7	0.472	0.3	Valid
8	0.514	0.3	Valid
9	0.645	0.3	Valid
10	0.655	0.3	Valid
11	0.722	0.3	Valid
12	0.587	0.3	Valid
13	0.665	0.3	Valid
14	0.630	0.3	Valid
15	0.667	0.3	Valid
16	0.607	0.3	Valid
17	0.786	0.3	Valid
18	0.667	0.3	Valid
19	0.616	0.3	Valid

Source: Processed data

Table 2
Results of Validity Test of the Independent Variable of Organizational Commitment (X₂)

Question	r-count	r-table	Status
1	0.672	0.3	Valid
2	0.404	0.3	Valid
3	0.630	0.3	Valid
4	0.530	0.3	Valid
5	0.636	0.3	Valid
6	0.568	0.3	Valid
7	0.338	0.3	Valid
8	0.567	0.3	Valid
9	0.459	0.3	Valid

Source: Processed data

Based on the results of the validity test, it can be stated that all instruments X1, X2, and Y are valid for this study because the correlation coefficient (r-count) values of all statement items are higher than 0.3 or greater than the

value of r-critical (Sugiyono, 2013: 114).

Table 3
Results of Validity Test of the Dependent Variable of Fraud Trend (Y)

Question	r-count	r-table	Status
1	0.650	0.3	Valid
2	0.778	0.3	Valid
3	0.775	0.3	Valid
4	0.782	0.3	Valid
5	0.684	0.3	Valid
6	0.663	0.3	Valid
7	0.685	0.3	Valid
8	0.742	0.3	Valid
9	0.642	0.3	Valid

Source: Processed data

Reliability Test Results

After doing the validity test and the results were all valid, the researchers did the reliability test to test the reliability of the research instruments. The reliability test was carried out with the help of SPSS for Windows version 20.0. The researchers used split half method for the reliability analysis. A construct or variable is said to be reliable if it gives a statistical result or coefficient value higher than 0.60. The reliability test results of all research variables can be seen on Table 4 (Ghozali, 2012: 78).

Table 4
Reliability Test of Research Variables

Variable	Question	Guttman Split-Half Coefficient	Desc.
X ₁	19	0.816	Reliable
X ₂	9	0.669	Reliable
Y	9	0.675	Reliable

Source: Processed data

Table 4, shows that the Guttman Split-Half Coefficient values of the variables of government internal control system, organizational commitment, and fraud trend are greater than 0.6, with a nominal value of 0.816, 0.669, and 0.675. Therefore, all variables are reliable.

Hypothesis test results

Multiple linear regression analysis was done to find out the effect of government internal control system and organizational commitment on fraud trend. Based on the output assisted by SPSS for Windows version 20.0 (appendix V), the results of the multiple linear regression analysis can be seen on Table 5.

Table 5, shows that the Adjusted R Square value is 0.347. This indicates that the variation of the independent variables of government internal control system and organizational commitment contribute 34.7% to fraud trend while the remaining 65.3% can be other variables.

The value of correlation coefficient (multiple R) is 0.350. The value shows that the correlation of independent variables (X₁ and X₂) and the dependent variable (Y) is 35%. The value indicates a low and significant relationship between the government internal control system and organizational commitment and the fraud trend.

Table 6
Guidelines for Interpretation of Correlation Coefficients

Coefficient Interval	Influence Level
0.000-0.199	Very low
0.200-0.399	Low
0.400-0.599	moderate
0.600-0.799	Strong
0.800-1.000	Very strong

Source: Processed data

Based on the results of data processing on Table 6, the regression equation obtained is as follows:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 16.982 + 0.304X_1 + (-0.367)X_2$$

The multiple linear regression equation shows that the independent variable of government internal control system (X₁) has a positive influence on the dependent variable of fraud trend (Y), and the independent variable of organizational commitment (X₂) has a negative effect on the dependent variable of fraud trend (Y). The results of these calculations can be explained as follows:

- Constant Value= 16.982. This means that if the independent variables (X₁ and X₂) are assumed to be zero, the fraud trend has already occurred at 16.982 when other variables are considered constant
- The regression coefficient of the variable of government internal control system (X₁) is 0.304. This means that the variable of government internal control system has a positive effect on fraud tendency. Therefore, if other variables are considered constant, the fraud level will increase by 0.304.
- The regression coefficient of the variable of organizational commitment (X₂) is

Table 5
Calculation of Multiple Linear Regressions

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant (a)	16.982	5.205		3.263	0.002
X ₁	0.304	0.102	0.308	1.844	0.020
X ₂	-0.367	-0.234	-0.355	1.985	0.018
Multiple R = 0,350		F Count = 5,051			
R Square = 0,303		F Table = 3,24			
Adjusted R Square = 0,347		Significant F = 0,000			

Source: Processed data

-0.336. This means that the variable of organizational commitment has negative effect on fraud trend. So, if other variables are considered constant, the fraud level will decrease by 0.367.

Hypothesis Test: Partial Test (t test)

Based on the results of statistical calculations, the t-test results can be interpreted as follows:

The effect of internal control system on fraud trend (H₁)

For the government internal control system variable (X₁), the value of t_{computed} is 1.844 > t_{table} of 1.681 with the significance level smaller than the mistrust level of 5%, or 0.05 > 0.02. The variable of internal control system has a positive effect on fraud trend. Therefore, the hypothesis which states that the government internal control system has significant effect on fraud tendency in the Regional Apparatus Work Units (SKPD) in Central Sulawesi Province is accepted. The results of this research are in line with the concept of the government internal control system in the management of state finances. It states that the concept of the implementation of the government internal control system is expected to eliminate corrupt practices and other acts of fraud because the government process will be carried out transparently. By doing so, it can be monitored by the public and accounted for periodically. The internal control system is expected to reduce any deviant actions taken within the organization (Suryanajaya, 2012).

An organization tends to do deviant actions to maximize personal profit, for example the tendency to commit fraud. Internal control has a relationship with organizational commitment and fraud. If an internal control system has been established in accordance with the existing procedures, the employees' loyalty will be higher, and fraud can be easily

minimized. For that reason, the employees who have high organizational commitment and uphold the internal control system will actively participate and make any effort for achieving the organizational goals. The employees who have high organizational commitment will not do anything that can harm the company such as fraud. The higher the internal control system and organizational commitment, the lower the rate of fraud is (Manurung et al, 2015).

Internal control system consists of policies and processes designed to provide reasonable management guarantees that the company achieves its goals and objectives. For that reason, an effective and good implementation of internal control system for achieving the organizational goals will avoid opportunities for employees and management to commit a fraud (Yuliana et al, 2016).

Empirically, internal control system has an effect on fraud trend. A good internal control system will prevent any fraud in the government. The results of this study are supported by the theory which states that if the internal control system in an institution is weak, there will be a greater chance of fraud. Conversely, if the internal control system is strong, there will be greater opportunities to prevent Fraud (Widilestariningtyas & Karo, 2016).

The effect of organizational commitment on fraud trend (H₂)

For the variable of organizational commitment (X₂), the value of t_{computed} is 1.985 > t_{table} of 1.681 with the significance level of 0.018 smaller than mistrust level, or 0.018 < 0.05. The variable of organizational commitment has a negative direction toward fraud tendency. Based on the hypothesis, the variable of organizational commitment (X₂) has a significant effect on fraud trend (Y) with a negative direction. Therefore, the hypothesis which states that

organizational commitment variable has a significant effect on the fraud trend in the Regional Apparatus Work Units (SKPD) in Central Sulawesi Province is accepted. This result is consistent with the statement that organizational commitment has a negative effect on fraud trend. This can be seen from the efforts to eliminate unethical management behavior and the tendency of accounting fraud. It can be done by improving the morale of the company's management and is realized by developing an attitude of commitment to the company. By having a high commitment to the organization, it means that the employees also have a high dedication to the organization. Thus, employees will tend to work well for the progress of the organization. Conversely, if the commitment to the organization is low, the employees tend to work less, and will rationalize it as a natural thing due to lack of commitment to the organization. Thus, it can be concluded that the higher the organizational commitment, the lower the tendency for fraud to occur is (Yuliana et al, 2016).

Commitment is a situation in which an individual is siding with the organization and its goals and has desire to maintain membership in the organization. The higher the employee's commitment to the organization, the lower the tendency to do anything that could hinder the achievement of organizational goals. Conversely, the lower the employee's commitment to the organization, the higher the tendency to do anything that could hinder the achievement of organizational goals for his own personal goals (Natasya et al, 2017) such as fraud. If the company's internal control is weak, the fraud possibility is high. Conversely, if internal control is strong, the fraud possibility is lower.. Even if fraud still occurs, it can be quickly identified and corrective actions can be taken as early as possible.

High commitment will reduce the tendency to conduct deviant behavior in the audit. Conversely, a low level of commitment will result in an auditor no longer paying attention to his promotion and career advancement. Therefore, there is a possibility for the auditor to have inadequate performance (Basudewa & Merkusiwati, 2015). Research entitled "*Analysis of the Factors that Influence the Tendency of Accounting Fraud*" states that organizational commitment affects the fraud tendency. The study concludes that the efforts to eliminate unethical management behavior and the tendency of accounting fraud can be

done by improving morale, commitment, and organizational management systems that are manifested in the development of high commitment integrity attitude towards the company. Organizational commitment can affect the relationship between internal control and fraud tendency. Commitment is a behavior based on a sense of loyalty and high integrity towards the organization. If a sense of loyalty and high integrity is good, the action that tends to harm an organization such as fraud, can be minimized. It can be inferred that the high organizational commitment affects the relationship between internal control systems and the tendency of fraud (Thoyibatun, 2012).

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study tried to examine the effect of the government internal control system and organizational commitment on fraud trend in the Regional Apparatus Work Units (SKPD) in Central Sulawesi Province. It can be concluded that the t_{computed} value of the variable of government internal control system is greater than the t_{table} value, with the significance level smaller than the mistrust level. Therefore, this value indicates that the variable of government internal control system significantly affects fraud trend. The t_{computed} value of the variable of organizational commitment is greater than the t_{table} value, with the significance level smaller than the mistrust level. Therefore, this value also shows that the variable of organizational commitment significantly affects fraud tendency.

In order the government of Central Sulawesi province to be able to avoid fraud, they should increase their internal control and organizational commitment. These two factors are very important for the government for avoiding the fraud trend.

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