

The Influence of Compliance with Accounting Rules, Compensation Appropriateness, and Internal Control on The Tendency of Accounting Fraud in Hospitals in Banda Aceh

Pandapotan Ritonga¹, Sarah Khairunnisa Ritonga², Raida Fuadi³
Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Sumatera Utara¹
Fakultas Ekonomi dan Bisnis, Universitas Syiah Kuala^{2,3}
Jln Kapten Muchtar Basri No 3 Medan, 20238, Indonesia¹
Jln. Teuku Nak arief No 441 Banda Aceh, 23111, Indonesia^{2,3}
Correspondence Email: pandapotanritonga@umsu.ac.id
ORCID ID: 0000-0002-5762-7985

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ABSTRACT

The purpose of this research is to examine the influence of compliance with accounting rules, compensation suitability, and internal control on accounting fraud tendencies at hospitals in Banda Aceh. The population in this research is hospitals in Banda Aceh. The study was collected by census method. Respondents in this study were heads of finance, heads of finance sub-sections, and financial staff. The data source in this research is primary data obtained the questionnaires for 57 respondents. the influences test of independent variables toward dependent variables was done by using a multiple linear regression model. The result of this research shows that (1) compliance to accounting rules, compensation suitability, and internal control has an effect on accounting fraud tendencies (2) compliance to accounting rules has a negative effect on accounting fraud tendencies (3) compensation suitability has a negative effect on accounting fraud tendencies (4) internal control has a negative effect on accounting fraud tendencies

Keywords: Tendency of Accounting, compliance to accounting rules, compensation suitability, internal control.

INTRODUCTION

Karyono (2013:4-5) states that the Tendency of Accounting Fraud (KKA) is a type of fraud or action that is against the law which is carried out consciously to achieve certain goals, for example fraud by giving false descriptions to other parties and is used for purposes outside and in the agency. One type of cheating that is often found in the accounting field is criminal acts of corruption, in other words a tendency to cheat, which can be said to be an indication of corruption (Dasuki & Yudawati, 2022).

Based on the results of the Transparency International (TI) survey, in 2021, Indonesia will occupy 96th position out of 180 countries with a Corruption Perceptions Index (CPI) score of 38 out of 100 (www.transparency.org). This information was obtained from Transparency International (TI), which is an international organization in the field of accountability. TI publishes the Corruption Perceptions Index (CPI) by giving a rank ranging from 0 (highly corrupt) to 100 (very clean). From this explanation, it can be seen that the CPI in Indonesia is 38, which means that corruption in Indonesia is still very high. The corruption that occurs in Indonesia is influenced by various sectors, one of which is the health sector. The Aceh Transparency Society (MaTA) discovered the fact that in Aceh province the health sector is still vulnerable to being infected by the corruption virus. In the period 2007 to 2018, MaTA detected 22 cases of criminal acts of corruption (Tipikor) in the health industry. Nine cases have been sentenced. Based on MaTA's monitoring, cases that have received verdicts have caused losses of up to IDR 17.9 billion and 26 individuals have been convicted. Some cases include a case of drug supply at the Mother and Child Hospital (RSIA) Banda Aceh, 3 people were sentenced to crime in 2007-2008, apart from that there was a case of embezzlement of funds at Tgk Hospital. Fakinah Banda Aceh in 2017 which was carried out by the former Director of the hospital, with a state loss of IDR 12,554 billion (www.merdeka.com).

In 2021, the Financial Audit Agency (BPK) submitted a Summary of Semester II Audit Results (LHPS) which found that there were 535 audit objects with 1,118 related to problems with weaknesses in the internal control system (SPI) and 1,720 problems with non-compliance with statutory provisions worth IDR 29.70 trillion which can result in state losses, potential state losses and revenue shortfalls (www.bpk.go.id).

One of the factors that can influence the tendency for accounting fraud if seen from the BPK's findings is the lack of compliance with accounting rules. So compliance with accounting rules is one of the aspects that encourages accounting fraud. The existence of an accounting policy will provide guidance on the appropriate procedures for carrying out activities in the field of accounting to present financial reports that contain reliable information for parties who need it. Institutions or companies will tend to commit fraud if they do not adhere to established accounting policies (Kalau & Leksair, 2020). So that greater compliance with accounting rules can minimize the tendency for accounting crimes.

Another factor that can cause a tendency for accounting fraud is the suitability of compensation. Compensation is any form of appreciation given to employees as compensation for their contribution to the organization. When the compensation received by employees is not in accordance with the responsibilities they carry out, it can encourage employees to commit fraud (Arifah & Rahmawati, 2018). The higher the compensation given to someone, the higher the responsibility and authority (Sunaryo et al., 2019), so that apart from employees, someone who has a position or position (position) needs to receive attention in acts of fraud, because of the position or status of the perpetrator. will affect how long the fraud will last. (ACFE Indonesia, 2019).

The BPK's findings stated that there were problems related to weak internal controls. So from this information it can be seen that another aspect that influences accounting fraud is internal control. Internal control affects the accuracy of information related to a person's ability to make final decisions and change the outcome of a situation (Muna & Harris, 2018), so that when internal control is effective it can protect against theft, embezzlement, misuse of assets in inappropriate locations.

LITERATURE REVIEW

1. Tendencies in Accounting Fraud

According to The Institute of Internal Auditors (2017) fraud is: "Any illegal act characterized by fraud, concealment, or breach of trust. This action does not depend on threats of violence or physical force. Fraud is committed by parties and organizations to obtain money, property, or services; to avoid payment or loss of service; or to secure personal or business advantage"

Accounting fraud according to IAI (2011) is (1) misstatement in financial reports that deliberately deletes or omits certain amounts in order to deceive users of financial statements, (2) misstatements caused by deviant behavior regarding assets, such as misusing and embezzling assets. which will have an impact on finances because it was released without following the accounting policies applicable in Indonesia.

2. Compliance with Accounting Rules

KBBI (Big Indonesian Dictionary) states that obedience is behavior that complies with existing regulations or policies, while rules are provisions, norms, laws or something that has been regulated and must be followed. An institution is required to develop rules or policies that will be implemented by management in carrying out all activities within the company and including policies on accounting activities (Rizky & Aida Fitri, 2017). So it is mandatory for an agency to follow all appropriate accounting rules in preparing financial reports so that a transparent and accountable attitude can be implemented which can produce reliable, practical financial reports and contain accurate information.

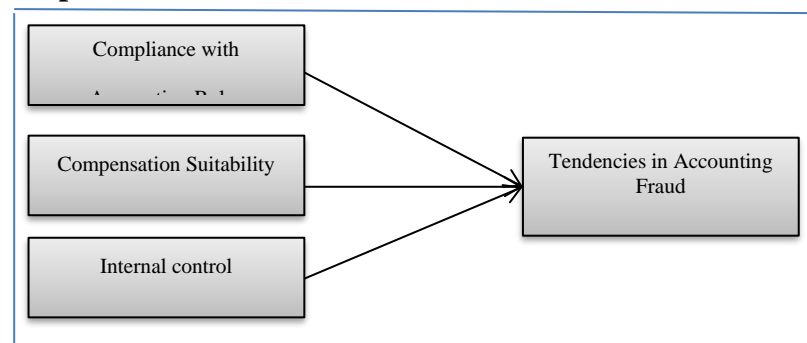
3. Compensation Suitability

According to the Big Indonesian Dictionary (KBBI), conformity is a matter of suitability, harmony or compatibility. Riniwati (2016:181) explains that compensation is any form of appreciation in the form of funds, goods or services provided by the company to employees in return for the contributions made. Meanwhile, according to Amalia et al. (2015) Compensation is the overall arrangement for providing remuneration for employees and superiors, both in the form of finances and goods and services received by each employee. So the suitability of compensation is the employee's perception about giving honorariums or other rewards that are appropriate for someone who is deserving, where the gift must be commensurate with work responsibilities and can cover living costs and improve the recipient's quality of life.

4. Internal Control

Mulyadi (2002) states that internal control is a procedure carried out by the board of directors, managerial parties and other individuals which is designed to convince certain parties that the company's three objectives have been achieved, namely accurate financial reports, effective and efficient operational programs, and compliance with the law and existing policies. Appropriate internal controls play an important role in preventing and reducing fraud, so that there is no opportunity to commit fraudulent actions. Internal controls are also designed and implemented specifically for business risks that would threaten the achievement of the organization's goals.

Conceptual Framework



RESEARCH METHOD

This research uses a quantitative approach with the aim of a causal study by testing hypotheses. The unit of analysis for this research uses the agency analysis unit, namely the Hospital in Banda Aceh. The level of intervention in this study was minimal. Ptimer data obtained through the distribution of questionnaires and the time horizon is cross sectional.

The population in the study was 14 hospitals in Banda Aceh. The sampling technique in this research is census. There are 3 (three) hospitals that do not allow research to be carried out. So there are 11 hospitals where research can be carried out. The research respondents were the Head of the Finance Department, Head of the Finance Subdivision and financial staff. Where each hospital will distribute a maximum of 6 questionnaires, namely 1 head of finance, 2 heads of finance sub-department and 3 finance staff. It is known that there are several hospitals that do not have a subdivision head and only have 2 financial staff, so there are only 3 respondents in these hospitals, namely the head of finance and 2 financial staff. So the total respondents in this study were 57 respondents Data collection technique, this research uses primary data with a data collection technique, namely a questionnaire containing statements relating to the research variables for respondents which are immediately delivered to the respondent and taken back after completing it at a time agreed upon by both researchers and respondents.

The data analysis method used to test the hypothesis is the multiple linear regression analysis method using the IBM SPSS statistics 25 application to see the influence or relationship of independent variables, namely compliance with accounting rules (X1), suitability of compensation (X2), and control. internal (X3) on the dependent variable, namely the tendency for accounting fraud (Y).

The multiple linear regression equation is: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$

RESULTS

Validity Test Results

The research data quality test was carried out by testing the product moment correlation coefficient with a significance value of 0.05 using SPSS 25. The question item is considered valid if $r_{count} > r_{table}$, but conversely, $r_{count} < r_{table}$ means the question or statement is considered invalid. The results of the validity test for all question items for 57 respondents can be seen in the table below:

Table 1. Validity Test Results

Variabel	Correlation Coefficient (r count)	Critical Value 5% (r table)	Note.
Compliance with Accounting Rules	0,710	0.2609	Valid
	0.541		Valid
	0,699		Valid
	0,558		Valid
	0,649		Valid
	0,526		Valid

(X1)	0,720		Valid
	0,554		Valid
Compensation Suitability (X2)	0,664	0.2609	Valid
	0,807		Valid
	0,762		Valid
	0,694		Valid
	0,647		Valid
Internal control (X3)	0,579	0.2609	Valid
	0,766		Valid
	0,778		Valid
	0,709		Valid
	0,571		Valid
Tendencies in Accounting Fraud (Y)	0,718	0.2609	Valid
	0,611		Valid
	0,540		Valid
	0,608		Valid
	0,614		Valid
	0,641		Valid
	0,665		Valid
	0,619		Valid
	0,733		Valid
0,567	Valid		
	0,599		Valid

Source: Processed Data (2023)

Reliability Test Results, next, a reliability test was carried out on the questionnaire. This test is carried out if the questionnaire is considered valid and aims to assess the reliability of the questionnaire. This test was carried out on 29 question items tested statistically using Cronchbach's coefficient alpha > 0.60 with SPSS. The results of the reliability test for the 29 questions are shown in the following table:

Table 2. Reliability Test Results

Variabel	Number of Statement Items	Cronbach Alpha	Critical Value Cronbach Alpha	Note.
Compliance with Accounting Rules (X1)	8	0,755	0,60	Reliabel
Compensation Suitability (X2)	5	0,756		Reliabel
Internal control (X3)	6	0,765		Reliabel
Tendencies in Accounting Fraud (Y)	10	0,814		Reliabel

Source: Processed Data (2023)

Multiple Linear Regression Analysis Method

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,817	,502		11,580	,000
Compliance with Accounting Rules	-,277	,127	-,248	-2,176	,034
Compensation Suitability	-,385	,124	-,382	-3,113	,003
Internal control	-,320	,109	-,303	-2,942	,005

Source: Processed Data (2023)

Based on the statistical calculations presented in the table above, the following multiple linear regression equation is produced:

$$Y = 5.817 - 0.277X_1 - 0.385X_2 - 0.320X_3 + e$$

A constant value of 5.817 indicates that if the variables of compliance with accounting rules, suitability of compensation, and internal control are considered constant, then the variable tendency for accounting fraud has a positive value of 5.817.

The value of compliance with accounting rules (X_1) is -0.277 and has a negative direction, meaning that if compliance with accounting rules increases it will reduce the level of accounting fraud tendencies.

The compensation suitability value (X_2) is -0.385 and has a negative direction. This means that if the suitability of compensation increases, it will reduce the level of accounting fraud tendencies.

The internal control value (X_3) is -0.320 and has a negative direction, meaning that every increase in internal control will reduce the tendency for accounting fraud.

DISCUSSION

The Influence of Compliance with Accounting Rules, Suitability of Compensation, and Internal Control on the Tendency of Accounting Fraud

The results of the F test show that compliance with accounting rules, suitability of compensation, and internal control have an influence on accounting fraud at hospitals in Banda Aceh. This condition is in accordance with the hypothesis made, namely compliance with accounting rules, suitability of compensation and internal control together can influence the occurrence of accounting fraud in hospitals in Banda Aceh. Where compliance with accounting rules, suitability of compensation, and internal control can reduce the level of accounting fraud tendencies..

The Effect of Compliance with Accounting Rules on Accounting Fraud

The results of individual hypothesis testing show a significance value for the variable compliance with accounting rules, namely 0.034, which is smaller than 0.05 with a negative coefficient direction, meaning that in particular the variable compliance with accounting rules has a negative influence on the tendency for accounting fraud in hospitals in Banda Aceh, so that from These results show that the more compliant hospitals in Banda Aceh are with the accounting policies implemented, the more they can minimize the occurrence of accounting fraud.

The Effect of Compensation Suitability on the Tendency of Accounting Fraud

The results of the hypothesis test show that the significance value for the compensation suitability variable is $0.003 < 0.05$ with a negative coefficient direction, meaning that the compensation suitability variable has a negative influence on the tendency for accounting fraud in hospitals in Banda Aceh, so from these results it is known that the more appropriate the compensation provided by hospitals in Banda Aceh, it can minimize the occurrence of accounting fraud.

The Influence of Internal Control on the Tendency of Accounting Fraud

The results of the hypothesis test show that the significance value for the internal control variable is $0, < 0.05$ with a negative coefficient direction meaning that individually the control variables have a negative influence on the tendency for accounting fraud in hospitals in Banda Aceh. So from these results it is known that the better the internal control at the Banda Aceh hospital, the more likely it will be to minimize the occurrence of accounting fraud.

CONCLUSION

The conclusions from the results of the analysis and discussion previously presented are as follows:

Compliance with accounting rules, suitability of compensation and internal control together have an influence on the tendency for accounting fraud in hospitals in Banda Aceh

Compliance with accounting rules has a negative influence on the tendency of accounting fraud in hospitals in Banda Aceh. This means that the more an agency adheres to accounting rules, the more it can minimize the level of accounting fraud

Suitability of compensation has a negative influence on the tendency of accounting fraud in hospitals in Banda Aceh. This means that the more appropriate the compensation given, the greater the level of accounting fraud that can be minimized

Internal control has a negative influence on the tendency of accounting fraud in hospitals in Banda Aceh. This means that the better the internal control in an entity, the more it can minimize the level of accounting fraud.

LIMITATION (OPTIONAL)

Limitations in the research are as follows: This research only uses hospitals in Banda Aceh as research objects, with a small population so it cannot provide a clearer picture or generalize all objects regarding the tendency of accounting fraud.

The research only uses primary data, namely questionnaires. The disadvantage of collecting data from questionnaires is that respondents cannot add more detailed information apart from the statements in the questionnaire.

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DECLARATION OF CONFLICTING INTERESTS

The author has no conflict of interest in writing this article.

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