

Factors Influencing Fraud Behavior In State Civil Apparatus

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ABSTRACT

This study aims to examine effect of effectiveness of the internal control system, appropriateness of compensation, and perceived behavioral control on Fraud Behavior. Sample taken in the State Civil Apparatus (ASN) in the Local Government of Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) namely the appropriateness of compensation, effectiveness of the internal control system, and perceived behavioral control. The data of this study were obtained from the questionnaire. The research findings show that The more effective the internal control system the smaller the occurrence of fraud behavior in the State Civil Apparatus (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi Local Governments. The more appropriate the compensation, the smaller the occurrence of fraud behavior. This research also showed that the more employees feel many supporting factors for committing fraud and fewer inhibiting factors for committing fraud then employees will has the perception of being easy to commit fraud so that fraud behavior will be higher

Keywords

Behavior of State Civil Apparatus (ASN), fraud behavior, compensation suitability, internal control, perceived behavioral control

Article Received: 10 August 2020, Revised: 25 October 2020, Accepted: 18 November 2020

Introduction

The development of accounting science has been very rapid and has brought many benefits to society. But this progress can also be the source of a very complex fraud problem. Various problems of fraud such as corruption, manipulation of financial reports, or misuse of assets often occur in every line of the organization, from the management / top management to the executives. Syahrina, Irianto, & Prihatiningtyas, (2017) stated in their research that the various methods used to handle cases that harm the country have been carried out by the government through the existence of law enforcement agencies such as the Corruption Eradication Commission (KPK), the Attorney General's Office, and the Indonesian Police.

Fraud starts from a squeeze pressure. Employees have urgent financial needs, which they cannot share with others (Tuanakotta, 2010). Zimbelman et al (2014) stated that most of the fraud behavior was due to financial pressure. Financial pressure can arise due to the inadequacy of the compensation received by employees. Employees should be compensated in accordance with education or service to the State Civil Service (ASN) or other compensation criteria.

As for previous research on fraudulent behavior, among others, Taufik (2019) concluded that inadequate compensation does not have a significant effect on fraudulent behavior, the ineffectiveness of internal controls has a significant positive effect on fraud behavior and perceived behavioral control has a significant positive effect on behavior. fraud. Hildan (2018) The results of his research prove that information asymmetry has a positive effect on the tendency of fraud (fraud), law / regulatory enforcement and suitability of compensation have no effect on the tendency of fraud (fraud), and individual morality has a negative effect on the tendency of fraud (fraud). Zia'ulhaq (2017) His research concludes that: (1) the more appropriate compensation, the less fraud occurs in government agencies,

(2) the more effective the internal control system is, the less fraud occurs in government agencies, (3) the better the ethical culture organization, the smaller the occurrence of fraud in government agencies.

Chandra and Ikhsan (2015) and Shintadevi (2015) concluded that appropriate compensation has a negative effect on fraud behavior. Dwi Asih (2015), the results of his research describe the following two results that are contrary to previous research, namely: a) performance incentives do not affect fraud, because incentives are not based on performance, not level, most of the fraud is committed by those who have worked at under 5 years, most of the respondents come from the level. b) the internal control system does not affect fraud, because the implementation of internal control does not confirm with PP 60, 2008 as a good guideline and most fraud is committed because of opportunities. Organizational culture, only one that is in line with previous research that affects fraud, because of the success in socializing punishment, training officers, transparency and accountability. Hidayat and Nugroho (2010) Ineffective internal control is one of the causes of fraud, as stated in the BPK-RI LHP. Based on the KMPG Fraud Survey results, it was also found that fraud occurred due to ineffective internal controls. Ahriani et al (2014), Prawira et al (2014), and Putri (2014). Based on these studies, it can be concluded that effective internal control has a negative effect on fraud behavior. Meanwhile, other research conducted by Ahriati et al. (2015), Adi et al (2016), and Mustika et al. (2016) concluded that whether internal control is effective or not has no effect on the level of fraud behavior.

One of the factors that also affects employees to commit fraud is law enforcement, according to (Usman, 2017) in Hildan (2018) that law enforcement has a significant effect on fraud in the government sector. This shows that the stronger the law enforcement in an institution, the lower the tendency for fraud to occur. Another factor that influences employees to commit fraud is individual morality. As in

research conducted by (Aranta, 2013) states that apparatus morality has a significant negative effect on the tendency to commit fraud. According to Dewi (2017) in Hildan (2018) the suitability of compensation has a significant negative effect on the tendency to cheat, this shows that the higher the compensation received by employees, the lower the level of fraud in government agencies.

Rationalization, namely the act of seeking justification before committing fraud, is one of the factors in the occurrence of fraudulent behavior. Fraud perpetrators tend to believe that their actions are not actions that violate the rules. This belief is supported by the existence of individual beliefs about supporting and / or inhibiting factors to carry out a behavior based on previous experience or information possessed by the individual. This individual belief is commonly called perceived behavioral control.

Research on perceived behavioral control on fraudulent behavior was carried out by Blanthorne (2000), Bobek and Hatfield (2003), Cummings et al (2009), and Hidayat and Nugroho (2010). Research conducted by Cummings et al (2009) and Hidayat and Nugroho (2010) concluded that low perceived behavioral control has an influence on the emergence of fraud behavior. These results are different from research conducted by Blanthorne (2000) and Bobek and Halfield (2003) which state that perceived behavioral control has no effect on fraud behavior. The intention factor (intention) is also a determinant of behavior in the theory of planned behavior. Integration of the fraud triangle theory and Theory of Planned Behavior by incorporating the intention factor from the Theory of Planned Behavior into the fraud triangle theory so that deficiencies in the fraud triangle theory can be resolved. This shows that the fraud triangle theory and the Theory of Planned Behavior can be used together to analyze the factors that influence fraud behavior. The existence of cases of fraud such as bribery, manipulation, corruption, gratification, etc. involving State Civil Servants (ASN) makes the accountability of public sector financial reports questionable, so it is interesting to conduct research on the factors that trigger fraudulent behavior.

Literatur Review

Fraud Triangle Theory. This study uses the Fraud Triangle theory as the basis of the main theory. Based on this theory, there are three factors that cause someone to commit fraud. These three factors are often referred to as the fraud triangle consisting of pressure, opportunity and rationalization.

Pressure. Pressure is an impulse that causes someone to cheat. The real form of pressure is caused by the real life conditions faced by the perpetrator and encourages cheating to commit. **Oppoturnity.** According to (Pravitasari, 2016) opportunity is a situation that opens up opportunities for management or employees that allow fraud to occur. Or it could be said that opportunity is an opportunity that causes the perpetrator to freely carry out the action. The fraudsters believe that their activities will go undetected.

Rationalization. (Pravitasari, 2016) states in his research that rationalization is an attitude of character or a series of ethical values that allow management or employees to commit dishonest actions, or they are in a pressurizing environment that makes them rationalize dishonest actions.

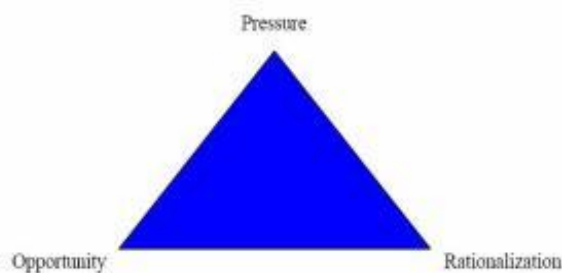


Figure 1. Fraud Triangle
Mukhsonrofi.wordpress.com (2009)

The triangle image (3.1) “Fraud Triangle” explains why humans commit fraud. Cressey (1969: 248) concluded that the tendency of fraud to occur when all 3 important elements are together, namely motive / pressure, opportunity, and rationalization. Each of these 3 elements is important and interconnected within a person in carrying out a fraud. Every proportion executive needs to understand the fraud triangle and why employees commit various kinds of fraud.

Behavioral Control Theory. Alex Maulana (2017) Theory of Reasoned Action (TRA) was developed by Ajzen and named Theory of Planned Behavior (TPB) (Lee & Kotler, 2011, p. 199). Theory of Planned Behavior is described as a construct that complements TRA. According to (Lee & Kotler, 2011, p. 199), target individuals have a high likelihood of adopting a behavior if the individual has a positive attitude towards the behavior, obtains approval from other individuals who are close and related to the behavior and believe that the behavior it can be done well. By adding a variable to this construct, namely perceived behavioral control, the form of the theory of planned behavior (TPB) is shown in the following figure.

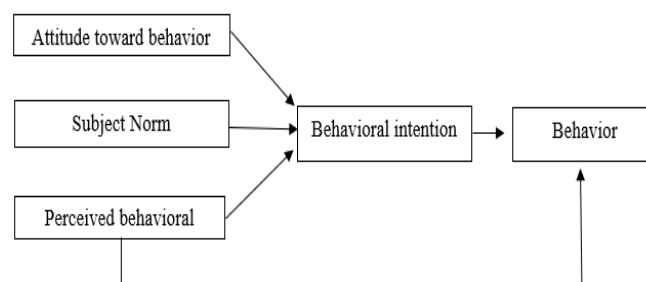


Figure 2. Theory of Planned Behavioral
Sources: (Asadifard, Rahman, Aziz, & Hashim, 2015)

From the picture above, the theory of planned behavioral can have 2 features, namely: (1) This theory assumes that perceived behavioral control has motivational implications for interest. People who believe they do not have the resources available or do not have the opportunity to carry out certain behaviors may not develop a strong behavioral interest to do so even though they have a positive attitude towards their behavior and believe that others would approve of them. do the behavior. Thus it is expected that there will be a relationship between perceived behavioral control and interest that is not mediated by subjective attitudes and norms. In this model, it is indicated by an arrow that connects perceived behavioral control to interest. (2) The second feature is the possibility of a direct

relationship between perceived behavioral control and behavior. In many instances, the performance of a behavior depends not only on the motivation to perform it but also on sufficient control over the behavior. Therefore, Perceived behavioral control can influence behavior indirectly through interest, and can also predict behavior directly. In the model, this direct relationship is shown by an arrow that connects perceived behavioral control directly to behavior.

The theory of planned behavior assumes that previous theories regarding behavior that cannot be previously controlled by individuals but, are also influenced by factors regarding non-motivational factors that are considered as opportunities or resources needed for behavior to be carried out. So in theory, Ajzen adds one more definition, namely the control of behavioral perceptions regarding the easy or difficult behavior of the behavior. Therefore, according to TPB, intention is influenced by three things, namely: attitude, subjective norms, behavior control (Asadifard, Rahman, Aziz, & Hashim, 2015).

Perceived behavioral control is an individual's perception of the control he has with respect to certain behaviors (Ajzen, 2005). This factor, according to Ajzen, refers to the individual's perception of how easy or difficult it is to bring up certain behavior and is assumed to be a reflection of past experiences and anticipated obstacles. Specifically, perceived behavioral control is defined as an individual's perception of the ease or difficulty of carrying out a behavior. Perceived behavioral control is determined by a combination of individual beliefs regarding supporting and / or inhibiting factors to carry out a behavior (control beliefs), with the strength of individual feelings about each of these supporting or inhibiting factors. (bbs.binus.ac.id)

Thinking Framework and Preliminary Study

Taufik (2019) who concluded that inadequate compensation has no significant effect on fraud behavior, the ineffectiveness of internal controls has a significant positive effect on fraud behavior and perceived behavioral control has a significant positive effect on fraud behavior. Hildan (2018) The results of his research prove that information asymmetry has a positive effect on the tendency of fraud (fraud), law / regulatory enforcement and suitability of compensation have no effect on the tendency of fraud (fraud), and individual morality has a negative effect on the tendency of fraud (fraud).

Zia'ulhaq (2017) His research concludes that: (1) the more appropriate compensation, the less fraud occurs in government agencies, (2) the more effective the internal control system is, the less fraud occurs in government agencies, (3) the better the ethical culture organization, the smaller the occurrence of fraud in government agencies. Zia'ulhaq (2017) His research concludes that: (1) the more appropriate compensation, the less fraud occurs in government agencies, (2) the more effective the internal control system is, the less fraud occurs in government agencies, (3) the better the ethical culture organization, the smaller the occurrence of fraud in government agencies.

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stated in the BPK-RI LHP. Based on the KMPG Fraud Survey results, it was also found that fraud occurred due to ineffective internal controls. Ahriani et al (2014), Prawira et al (2014), and Putri (2014). Based on these studies, it can be concluded that effective internal control has a negative effect on fraud behavior. Meanwhile, other research conducted by Ahriati et al. (2015), Adi et al (2016), and Mustika et al. (2016) concluded that whether internal control is effective or not has no effect on the level of fraud behavior.

Research on perceived behavioral control on fraudulent behavior was carried out by Blanthorne (2000), Bobek and Hatfield (2003), Cummings et al (2009), and Hidayat and Nugroho (2010). Research conducted by Cummings et al (2009) and Hidayat and Nugroho (2010) concluded that low perceived behavioral control has an influence on the emergence of fraud behavior. These results are different from research conducted by Blanthorne (2000) and Bobek and Hatfield (2003) which state that perceived behavioral control has no effect on fraud behavior. The intention factor (intention) is also a determinant of behavior in the theory of planned behavior. Integration of the fraud triangle theory and Theory of Planned Behavior by incorporating the intention factor from the Theory of Planned Behavior into the fraud triangle theory so that deficiencies in the fraud triangle theory can be resolved. This shows that the fraud triangle theory and the Theory of Planned Behavior can be used together to analyze the factors that influence fraud behavior.

The Effect of Compensation on Fraud Behavior. Hasibuan (2002: 118) states that "compensation is remuneration that is paid periodically to permanent employees and has a definite guarantee". Hildan (2018) The results of his research prove that information asymmetry has a positive effect on the tendency of fraud (fraud), law / regulatory enforcement and suitability of compensation have no effect on the tendency of fraud (fraud), and individual morality has a negative effect on the tendency of fraud (fraud). Zia'ulhaq (2017) His research concludes that: (1) the more appropriate compensation, the less fraud occurs in government agencies, (2) the more effective the internal control system is, the less fraud occurs in government agencies, (3) the better the ethical culture organization, the smaller the occurrence of fraud in government agencies. Chandra and Ikhsan (2015) and Shintadevi (2015) who concluded that appropriate compensation has a negative effect on fraud behavior.

H1: Compensation has a positive effect on fraudulent behavior

The Effect of Internal Control on Fraud Behavior.

Mulyadi (2008: 180) states that the internal control system is a process carried out by the board of commissioners, management, and other personnel, which is designed to provide adequate assurance about the achievement of three groups of objectives, namely the reliability of financial reporting, compliance with applicable laws and regulations, effectiveness. and operating efficiency, Hildan (2018) The results of his research prove that information asymmetry has a positive effect on the tendency of fraud, law / regulatory enforcement and suitability of compensation have no effect

on the tendency of fraud, and individual morality has a negative effect on the tendency of fraud.). Zia'ulhaq (2017) His research concludes that: (1) the more appropriate compensation, the less fraud occurs in government agencies, (2) the more effective the internal control system is, the less fraud occurs in government agencies, (3) the better the ethical culture organization, the smaller the occurrence of fraud in government agencies. Hidayat and Nugroho (2010) Ineffective internal control is one of the causes of fraud, as stated in the BPK-RI LHP. Based on the KMPG Fraud Survey results, it was also found that fraud occurred due to ineffective internal controls.

H2: Internal Control has a positive effect on fraudulent behavior

Effect of Perceived Behavioral Control on Fraud Behavior. Perceived behavioral control is an individual's perception of the control he has with respect to certain behaviors (Ajzen, 2005). This factor, according to Ajzen, refers to the individual's perception of how easy or difficult it is to bring up certain behavior and is assumed to be a reflection of past experiences and anticipated obstacles. Taufik (2019) who concluded that inadequate compensation has no significant effect on fraud behavior, the ineffectiveness of internal controls has a significant positive effect on fraud behavior and perceived behavioral control has a significant positive effect on fraud behavior. Hidayat and Nugroho (2010) concluded that low perceived behavioral control has an influence on the emergence of fraudulent behavior.

H3: Perceived Behavioral Control has a positive effect on fraudulent behavior

Research Methods

The method in this research is causal with associative hypothesis which aims to test the effect of one or more variables on certain variables that are causal in nature, between a variable fraud and compensation behavior, internal control and perceived behavioral control. This research requires hypothesis testing with statistical tests.

Population and Sample data. The population used in this research is the State Civil Apparatus (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) local governments. The sampling technique in this study is the Convenience Sampling technique, by distributing questionnaires to the State Civil Apparatus (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) local governments. The reason for choosing this sampling technique is to simplify the sampling process. The adequate number of samples for research is to use multivariate analysis at least 10 times greater than the number of independent variables. Meanwhile, Hair et al. (2008) stated that the minimum number of samples that must be taken when using multiple regression analysis techniques is 15 to 20 times the number of variables used. The number of samples is determined with conditions as determined by the approach of Tabachnick and Fidell (1997) in (Hair, 2008), The sample size required is between 5 - 10 times the number of parameters. With the number of research parameters, in

this case the number of construct indicators is 20, the ideal number of respondents is between 100-200 respondents.

Data analysis technique. The data analysis technique used is; 1. Validity and Reliability Test, 2. Descriptive statistical test to provide an overview or description of data seen from the mean, standard deviation, variant, maximum, minimum, sum, range, kurtosis and skewness; 3. The classic assumption test starts from the normality, multicollinearity, and heteroscedasticity test, all of these assumptions must pass the test so that the regression equation can be trusted; 4. Test the suitability of the model consisting of the coefficient of determination and the simultaneous F test; and 5. Hypothesis test, namely the t test which basically shows how far the influence of one explanatory or independent variable individually in explaining the variation of the dependent variable (Ghozali, 2013). In this study, using multiple regression analysis to determine the effect of two or more independent variables with one dependent variable, whether each independent variable is positively or negatively related to the dependent variable.

Research Result

Based on the multiple regression testing that has been done, the following is an explanation of the research hypothesis:

Table 1. T Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
(Constant)	4.524	4.419		2.934	.001
KOM	-.365	.375	-.576	-	.000
P.PD.INT	-.485	.478	-.538	-	.003
PBC	.052	.057	.037	2.456	.000

a. Dependent Variable: PLK.FRD

The regression equation based on the results of hypothesis testing with the t test is as follows:

$$\text{Fraud Behavior} = 4.524 - 0.365 \text{ Compensation} - 0.485 \text{ Internal Control} + 0.052 \text{ Perceive Behaviour Control} + e$$

a. From the regression equation above, it describes the results that the regression coefficient of Competence and Internal Control is negative, which means that if the level of Competence and Internal Control increases (High), then Fraud Behavior will decrease (low). Perceived Behavioral Control is positive, which means that fraud can be minimized by good perceived behavioral control.

b. The constant value of 4.524 means that if there is no competence, internal control and behavioral control, then the decision making is 4.52%.

The results of the discussion are as follows:

The Effect of Compensation on Fraud Behavior. The compensation variable has a t count of -2.423 and a significance value of 0.000 at a significance level of 0.05. It

can be concluded that $0.000 < 0.05$, so the hypothesis (H1) is rejected, which says "Compensation has a positive effect on fraud behavior". This is in line with Hildan (2018) from the results of her research proving that information asymmetry has a positive effect on the tendency of fraud, law / regulation enforcement and suitability of compensation have no effect on the tendency of fraud (fraud), and individual morality has a negative effect on the tendency of fraud (fraud). . Zia'ulhaq (2017) His research concludes that: (1) the more appropriate compensation, the less fraud occurs in government agencies, (2) the more effective the internal control system is, the less fraud occurs in government agencies, (3) the better the ethical culture organization, the smaller the occurrence of fraud in government agencies. Chandra and Ikhsan (2015) and Shintadevi (2015) concluded that appropriate compensation has a negative effect on fraud behavior. In the fraud triangle theory, Vona (2008: 7-8) states that pressure is an event that occurs in an organization or in an individual's life, where personal needs are more important than personal ethics or organizational needs and goals. So it can be said that if the motive or pressure on an employee decreases, his desire to commit fraud will also decrease. The results of this study indicate that the provision of compensation is not a trigger factor for the emergence of fraudulent behavior in the State Civil Apparatus (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) local governments. The inadequacy of the compensation provided by agencies to employees does not cause increased fraud behavior in these agencies. This is presumably because the amount of compensation received by the State Civil Apparatus (ASN) within the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments is evenly distributed according to their respective positions so that this compensation system does not trigger social jealousy in the local government of Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek).

The Effect of Internal Control on Fraud Behavior. The internal control variable has a t count of -2.271 and a significance value of 0.003 at a significance level of 0.05. It can be concluded that $0.003 < 0.05$, then the hypothesis (H2) is rejected which says "Internal control has a positive effect on fraud behavior". This research is in line with Zia'ulhaq (2017). His research results in the following conclusions: (1) the more appropriate compensation, the smaller the occurrence of fraud in government agencies, (2) the more effective the internal control system, the smaller the occurrence of fraud in government agencies, (3) the better the ethical culture of the organization, the less fraud occurs in government agencies. Chandra and Ikhsan (2015) and Shintadevi (2015) concluded that appropriate compensation has a negative effect on fraud behavior. In the fraud triangle theory, Mulyadi (2008: 180) states that the internal control system is a process carried out by the board of commissioners, management, and other personnel, which is designed to provide adequate assurance about the achievement of three categories of objectives, namely financial reporting reliability, legal compliance and financial reporting. applicable regulations, effectiveness and efficiency of operations. The results of this study indicate that the fraud behavior that occurs in the State Civil Apparatus (ASN) in the Jakarta, Bogor, Depok, Tangerang

and Bekasi (Jabodetabek) Local Governments can be minimized by effective internal control, because the more ineffective internal control in an agency will increase. fraud behavior in the agency. This shows that in general internal control within the State Civil Apparatus (ASN) within the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments has a strong influence in determining employee actions.

Effect of Perceived Behavioral Control on Fraud Behavior. Perceive behavior control variable has a t count of 2.456 and a significance value of 0.000 at a significance level of 0.05. It can be concluded that $0.000 < 0.05$, then the hypothesis (H3) is accepted which reads "Perceive Behavior Control has a positive effect on fraud behavior". This research supports Taufik's research (2019) which concludes that compensation mismatch does not have a significant effect on fraud behavior, the ineffectiveness of internal controls has a significant positive effect on fraud behavior and perceived behavioral control has a significant positive effect on fraud behavior. Hidayat and Nugroho (2010) concluded that low perceived behavioral control has an influence on the emergence of fraud behavior, Perceived behavioral control is an individual's perception of the control he has with respect to certain behaviors (Ajzen, 2005). This factor, according to Ajzen, refers to the individual's perception of how easy or difficult it is to bring up certain behavior and is assumed to be a reflection of past experiences and anticipated obstacles. The results of this study indicate that fraud behavior that occurs in the State Civil Apparatus (ASN) within the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments can be minimized by good perceived behavioral control, because more ASN employees feel that there are many supporting factors to do so. fraud and a few inhibiting factors for committing fraud, ASN employees will have an easy perception of committing fraud so that fraud behavior tends to increase. This shows that in general the perceived behavioral control in the State Civil Apparatus (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments has a strong influence in influencing employee behavior.

Conclusion

Based on the research results obtained through hypothesis testing and the discussion that has been described in the previous chapter, it can be concluded that: (1) There is a negative and significant effect of Compensation on Fraud Behavior in State Civil Apparatus (ASN) within the Jakarta, Bogor, Depok Regional Government, Tangerang and Bekasi (Jabodetabek). . The results of this hypothesis can provide an idea that the provision of compensation is not a factor that triggers fraud in the State Civil Apparatus (ASN) in the Tangerang City Government. The inadequacy of the compensation provided by agencies to employees does not cause increased fraud behavior in these agencies. This is presumably because the amount of compensation received by the State Civil Apparatus (ASN) within the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments is evenly distributed according to their respective positions so that this compensation system does not trigger social jealousy in the Tangerang City LG

environment. . (2) There is a negative and significant effect of internal control on Fraud Behavior in State Civil Servants (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Local Governments. These results indicate that the fraud behavior that occurs in the State Civil Apparatus (ASN) in the Tangerang City LG can be minimized by effective internal control, because the more ineffective internal control in an agency will increase the fraud behavior in that agency.

This shows that in general internal control within the State Civil Apparatus (ASN) within the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments has a strong influence in determining employee actions. (3) There is a positive and significant influence of perceived behavior control on Fraud Behavior in State Civil Servants (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments. This shows that in general the perceived behavioral control in the State Civil Apparatus (ASN) in the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) Regional Governments has a strong influence in influencing employee behavior.

Based on the results of the analysis, discussion and conclusions previously described, the authors provide suggestions that can be used as input or consideration for interested parties as follows: (1) The suitability of compensation for ASN employees for performance will reduce the possibility of fraud in the LG environment Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek). Compensation in the form of awards or certificates can be a separate motivation for ASN employees. (2) The internal control system must be continuously developed in accordance with the circumstances of the agency so that it can remain a protector against possible fraud.

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