



Analysis the Effect of Accountability in Fraud Prevention with Ethical Climate As Moderator

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ABSTRACT: *The purpose of this study was to determine the effect of accountability in preventing fraud with ethical climate as moderating variable. The object of this research is the Local Government Units (LGU) in Soppeng Regency. The population is 135 respondents from 27 LGU. Data analysis used multiple linear regression analysis before moderation and moderated regression analysis (MRA). The results of the study indicate that accountability has a positive and significant effect on fraud prevention. Ethical climate can strengthen the influence of accountability on fraud prevention. The novelty of this research is the existence of ethical climate as a moderating variable that provides guidelines for good behavior in an organization. This research is important because it can help local governments in preventing fraud so it can increase public trust..*

KEYWORDS: *accountability, ethical climate, fraud prevention*

Received 22 Sep, 2022; Revised 03 Oct., 2022; Accepted 05 Oct., 2022 © The author(s) 2022.

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I. INTRODUCTION

The existence of several accounting scandals such as the collapse of Enron in 2001 brought much attention the importance of preventing fraud [1]. Fraud is an act committed by a person, either individually or in groups, intentionally causing harm to other parties. According to The Association of Certified Fraud Examiners (ACFE), fraud is an unlawful act that is carried out intentionally with a specific purpose (manipulating or giving false reports to other parties) with the intention of obtaining personal gain.

ACFE classifies fraud into three types, namely asset misappropriation, fraudulent statements and corruption. Based on the 2019 Indonesian fraud survey conducted by ACFE, it was stated that the most common fraud that caused the biggest loss in Indonesia was corruption with losses of between Rp. 100 million to Rp. 500 million rupiah per case. The media has the biggest role in detecting fraud, namely through the means/channels of complaint reports which, when traced, turn out to be from employees of the company where the corruption occurred [2].

In recent years, there have been many acts of fraud that have occurred in various parts of the world. One of them is the case in Russia that have estimated the total economic cost of corruption at over \$2.5 billion over a two-year period. Then in countries which are considered corruption-free such as Norway and Sweden, state-owned companies are reported to be involved in accepting bribes [3]

The corruption in the public sector is the result of a failed government system [4]. The public sector has been criticized for having high levels of corruption. Things such as bribery, corruption, issues of “ghost” workers, under-qualified staff recruitment, mismanagement of funds and absenteeism have become commonplace in the public sector [5]

The regional autonomy system given by the central government to regional governments to manage their regions provides a large enough opportunity for corruption or fraud to occur. Regional autonomy is basically given to regions to improve local governments’ efficiency, effectiveness, and accountability to achieve good governance [6]. However, the reality is on the contrary, regional autonomy is used by unscrupulous regional officials for the benefit of themselves and their groups. Indonesia Corruption Watch (ICW) stated that the regional autonomy, which should be a bridge for the realization of decentralized development, actually encourages the potential for corruption in the regions. After regional autonomy, the authority and funds for regional governments were increased and this also became a trigger for the birth of corrupt practices by regional heads. Indonesian Corruption Watch (ICW) stated that local governments are the second most corrupt institution with 95 cases in 2019 and 62 cases in 2020 and 346 cases in 2021.

Several cases of corruption in local governments that occurred in Indonesia, such as the corruption found by the BPK, which was further explained in the Summary of Examination Results for the First Semester of 2017, found several frauds that caused state financial losses. One of them happened in the Bintan Municipality Government where the expenditure on goods and services at the Regional Secretariat and the recorded fuel oil expenditure could not be accounted for and did not match the real expenditure of Rp. 3.66 billion.

Local Government Units (LGU) are part of the public sector that are always under the spotlight because of budget management leaks. This is evidenced by a number of cases of misuse of the budget. Cases of concern in Soppeng Municipality include the cases of claims against tens of hectares of land by the Soppeng Municipality Government in Tinco Village, supervision of mining business activities that are suspected to be unlicensed or illegal, and the irrigation area rehabilitation project which cost Rp17 billion [7], the case of alleged corruption in the procurement of Covid-19 health material equipment (almatkes) within the Soppeng District Health Office, sourced from the 2020 Fiscal Year Regional Budget. Based on the information and data obtained, if the total budget for the procurement of almatkes within the scope of the Health Office reaches Rp. 59 billion, which is budgeted in 2020 through the main APBD and amendments. There were about 100 types of health material items that were spent, but from the hundreds of material items it was suspected that there were materials that were not provided or were fictitious. And it is also suspected that there was a price markup[8]. In addition, there are allegations of irregularities in the management of the PNPM Mandiri Rural national program. This deviation is in the form of women's savings and loans (SPP), sourced from the APBN and APBD in the Liliraja sub-district, Soppeng Municipality. The state losses caused by the suspect's actions amounted to Rp. 800 million[9].

As for the number of frauds that occur, it can affect people's trust in the government's capability to run the government and manage public funds, therefore the government must increase its accountability. In terms of preventing such fraud, accountability is as a key strategy to combat corruption. In fact, empirical study show that the country who have an accountable and transparent systems will also have a lower levels of corruption [10]. Accountability shows that the institution must be responsible to do the things that relate to public interest with transparent in accordance with the legal process [11]. Accountability implies that those entrusted with public money must be held accountable for how resources are allocated and used according to the results that are supposed to be achieved [12].

In democracies where citizens delegate authority for decision-making, accountability serves to generate the information people need to assess and validate the actions of their government [13]. In addition, accountability plays a fundamental role in resolving information asymmetry between principals and agents [14]. Several studies have shown the role of accountability in fraud detection [15]. Research by [16] on social accountability found that accountability was effective in reducing the occurrence of corruption. Although there have been several studies on accountability, in reality the influence of the function of institutions that have accountability is still under-researched in the accounting literature [17].

This research will use the principal-agent theory and ethical theory. Ethical climate as a moderating variable, the ethical climate has been studied in the organizational behavior and business literature for over two decades [18]. Ethical climate is a belief about things that include good behavior in an organization, so it can provide behavioral guidelines for the worker [19]. Therefore, in this study, the ethical climate is expected to moderate the accountability that can contribute to fraud prevention.

The novelty of this study is the use of ethical climate moderation to describe the values within an organization and how workers should be held accountable for ethical or unethical behavior within an organization [20]. The aim of this research is to find out the effect of accountability in preventing fraud, moderated by an ethical climate. The main contribution of the research is it can help local governments in preventing fraud so it can increase public trust.

II. LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

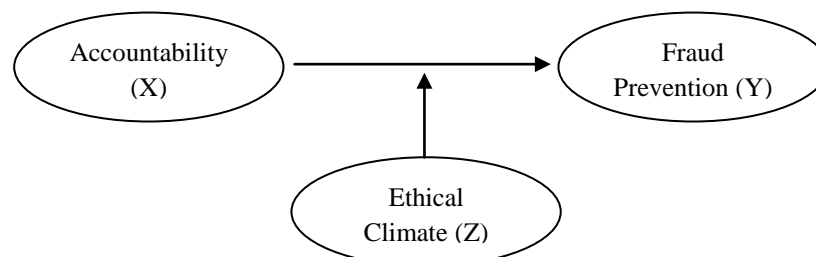


Figure 1. Conceptual Framework

In the principal agent theory, there are two parties who make a contract, namely principal as the party who gives the responsibility and the agent as a party who receives the responsibility. The relationship between agency theory and accountability is to provide information to the public in the process of managing public funds, which aims to facilitate the public in supervising the government in the process of managing public funds. The results of research by [21] show that accountability and transparency have a significant effect on fraud prevention. This is also the same as reported by [22] and [23], that with the pressure of accountability one must be responsible for increasing the level of fraud detection. Based on the explanation above, the hypothesis of this research can be formulated as follows:

H1: Accountability has a positive effect on fraud prevention.

In the ethical theory of utilitarianism and deontology, the priority is the interests of the people (common interests, public interests). If the consequences of an action provide benefits either to individuals (selfishness) or to many people/groups of society (utilitarianism), then the action is said to be ethical. On the other hand, if the result of an action is detrimental to an individual or a large group of people, then the action is said to be unethical. So that the organizational environment whose members act ethically will prioritize the principle of accountability, namely that every action is in accordance with the rules and prioritizes the common interest. Accountability is one of the principles in Good Public Governance which is needed so that every state institution and state administrator carries out their duties responsibly for the trust given by the community, so that the interests of the community, especially in obtaining information on government administration, must be carried out transparently.

In addition, according to [24] the concepts of ethical climate work theory and accountability are related because ethics is primarily concerned with personal and organizational responsibility to make decisions according to an accepted moral code. Accountability, on the other hand, involves the responsibility to answer to a higher authority.

The relationship between accountability and ethical climate has been studied by [25] who stated that accountability has been known as a mechanism that has an influence on social actors, while ethical behavior is a 'norms and standards of behavior that are generated in partial response to pressures that will be appear from the accountability mechanism. From research by [26], [27] and [28] state that the intensity of ethical climate will affect accountability in preventing fraud. Based on the explanation above, the hypothesis of this research can be formulated as follows:

H2: Ethical Climate can moderate the effect of Accountability on fraud prevention.

III. RESEARCH METHODOLOGY

This research was carried out at the Local Government Unit (LGU) in Soppeng Municipality. The research time is from May to July 2022. The population in this study is LGU in Soppeng Municipality. The total population consisted of 27 LGU samples amounting to approximately 135 people, using questionnaires. The data analysis method used a multiple linear regression test and moderated regression analysis (MRA). The formula for the multiple linear regression analysis test is as follows:

$$Y = \alpha + \beta_1 X_1 + \varepsilon$$

The formula for the MRA tests is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_1 Z + \varepsilon$$

Information:

Y = Fraud prevention

α = Constant

β = Regression Coefficient

X_1 = Accountability

Z = Ethical Climate

ε = Standard Error

IV. RESULTS

Multiple Linear Regression Analysis (Without Moderating Variable)

The results of multiple linear regression testing (without moderating variables) are shown in the table below.

Table 1. Multiple Linear Regression Analysis Result (Without Moderating Variable)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4,056	3,323		1,221	0,224
X ₁	0,352	0,146	0,168	2,411	0,017
Z	-0,048	0,051	-0,071	-0,938	0,350
Adjusted R Square	0,423				
F tabel	23,806				

Source: Processed Data, 2022

The value R Square in the test results above shows a value of 0.423 or 42.3%. These results show that the fraud prevention variable is influenced by the accountability (X₁) by 42.3%. The remaining 57.7% are influenced by other variables beside in this study. Meanwhile, from the results of the F test, the result is f count > f table (23.806 > 2.444), which means that accountability have a significant effect on fraud prevention. Based on the above regression test results, the following formula can be obtained:

$$Y = 4.056 + 0.352 X_1$$

From the tests in the table above, it can be seen as follows:

H1 : Accountability (X₁) has a positive effect on Fraud Prevention (Y)

The probability value of the accountability variable (X₁) is 0.017. The accountability variable (X₁) has a partially significant effect on the fraud prevention variable (Y) because the probability value is less than 5% (0.000 < 0.050). Therefore, the first hypothesis is accepted.

Moderated Regression Analysis (With Moderating Variable)

The results of the moderated regression analysis are shown in the table below

Table 2. Multiple Linear Regression Analysis Result (With Moderating Variable)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	70,523	28,749		2,453	0,016
X ₁	-1,475	1,724	-0,702	-0,856	0,394
Z	-1,414	0,584	-2,087	-2,419	0,017
X ₁ . Z	0,109	0,037	4,221	2,978	0,003
Adjusted R Square	0,458				
F tabel	15,348				

Source: Processed Data, 2022

The R square in the test results above shows a value of 0.458 or 45.80%. It means that the fraud prevention variable (Y) is influenced by 45.80% by accountability after interacting with the ethical climate variable (Z). The remaining 54.20% are influenced by other variables besides in this study. Meanwhile, from the results of the F test, the result is f count > f table (15.348 > 2.444), which means that the independent variables, namely accountability have a significant effect on fraud prevention after there is a moderating of ethical climate.

Based on moderated regression test result of the accountability (X₁) on fraud prevention after interacting with the ethical climate variable (Z), the following formula can be obtained.

$$Y = 70.523 + 0.109 X_1.Z$$

From the tests in the table above, it can be seen as follows:

H2: Ethical Climate Moderates the Effect of Accountability (X₁) on Fraud Prevention (Y)

So, it is known that the accountability variable after interacting with the ethical climate gets a value of 0.003 which is lower than 0.050 significance. And the t-count value of the internal control variable is 2.978 > 1.977 (t table). Thus, the second hypothesis is accepted.

V. DISCUSSION

Accountability Has A Positive Effect On Fraud Prevention

The results from hypothesis testing shows that accountability has a positive and significant effect on fraud prevention can be proven, especially in the LGU of Soppeng Municipality Government. It means, the better the accountability of an institution or organization, the better it will be in preventing fraud that may occur. Conversely, if the accountability of an institution or organization is not good, the level of fraud prevention will be smaller that can be realized.

The results of this study are supported by the principal agent theory which focuses on the relationship between the parties who work together. Principal agent theory states that an organization is a contract between principal and agent. The principal is the party who delegates his authority to the agent to manage his ownership in an employment contract relationship. The existence of this separation means that there are different responsibilities, so that according to the principal agent theory, the party who is authorized, namely the agent, must be responsible for its performance to the principal. This is what underlies the existence of accountability. However, this separation between the ownership and management functions creates information asymmetry and conflicts of interest between the principal and the agent. Information asymmetry is the inequality of information held between parties who can obtain and use information for their interests and other parties who cannot obtain the same information. Information asymmetry creates a moral hazard problem when the agent has the intention to pursue his own interests above the common interest in this case the public interest. If a moral hazard arises, the accountability of an institution or organization will be questioned because transparency is definitely difficult to achieve and this of course can trigger fraud. So that with the formation of accountability, the responsibility given by the principal to the agent has been said to be transparent or in accordance with the actual situation.

This research means that it is important for all local governments to know the importance of understanding and applying the concept of accountability because fraud prevention can start from the lack of accountability. These results make it clear that accountability is not only a reliable financial report but also shows effectiveness for all operations in managing funds in local governments. Accountability is an operation designed and implemented by local governments in achieving effective and efficient government activities, reliability of financial reports, and compliance with applicable laws and regulations. Therefore, accountability can give a positive influence in preventing fraud in the Soppeng Municipality Government.

The results of this study are in line with [29], namely accountability has a positive and significant effect on fraud prevention. These results also support the research of [16] which in his research on accountability in reducing corruption in public administration organizations, he found that accountability succeeded in reducing the occurrence of corruption effectively. In addition, [21], [22] and [23] also shows that accountability has a significant effect on fraud prevention. On the other hand, this results is not in line with the research of [30] and [31] who revealed that accountability has no effect on fraud prevention.

Ethical Climate Strengthens The Influence Of Accountability On Fraud Prevention

The results from hypothesis testing shows that ethical climate strengthens the influence of Accountability on fraud prevention can be empirically proven in the Soppeng District Government, especially in the LGU in Soppeng.

The results of this study are supported by the ethical theory of utilitarianism. According to this theory, the behavior is good if it can give a benefit to the whole society that can create an ethical organizational climate. Palomino and Canas (2013) state that an ethical environment/climate will be able to become an orientation for the creation of a norm of ethically planned behavior as well, therefore it is able to create an organization that has good accountability which is realized through accountability reporting that is carried out transparently so that local governments as the object of research received a good assessment from the community.

In addition, the results of this study are also supported by the concept of ethical climate work theory, which focuses on a set of norms within an organization that determine the way in which individual behavior in the organization decides what is ethical and unethical. In ethical climate theory there are 3 climates, namely egoism, benevolence and principle. Based on the answers to the questionnaire, the most dominant climate in the Soppeng Municipality Government is the ethical climate – principle. In organizations with ethical climate–principles tend to consider the application of rules and laws in ethical decision making. Accountability is an obligation that must be carried out so as not to violate the rules and laws that have been set. Therefore, the Soppeng District Government, which has a dominant climate principle, applies the principle of accountability so that fraud can be prevented.

The next influential ethical climate is ethical climate-benevolence. This climate maximizes common interests over personal interests. Organizations with ethical climate-benevolence will respond to an event by paying attention to the welfare of others, so that accountability, especially in reporting the results of

performance carried out by the local government of Soppeng Municipality which aims for the common interest can also be achieved.

Ethical climate which has no significant effect on the object of research is ethical climate-egoism. This climate is the opposite of benevolence because this climate is more concerned with personal interests. In the Soppeng District Government, ethical climate-egoism does not have a significant influence, meaning that the chance of fraud is quite small because the intention to be selfish is also quite small, so that the accountability of the Soppeng District Government is guaranteed and public trust, especially in the management of public funds will be guaranteed. more awake.

In general, accountability is a form of responsibility that must be fulfilled by the agent to the principal such as reporting activities and other administrative activities. The existence of good reporting will reduce or prevent fraud. With a good ethical climate, it will help achieve this. An ethical organizational climate will reduce the agent's intention to commit fraud in the presentation of reports such as financial statements. On the other hand, an unethical organizational climate will increase the agent's intention to commit fraud in presenting reports as a form of accountability to the principal. This research is in line with the opinion of [26], [27] and [28] that ethical climate will strengthen the influence of accountability in preventing fraud.

VI. CONCLUSION

Accountability affects fraud prevention. It can be conclude that if the accountability is higher, then the level of fraud prevention that can be done will also get higher. Ethical climate can moderate the effect of accountability on fraud prevention. This proves that a positive ethical climate will optimize accountability for fraud prevention. For further research, researchers can use other variables related to fraud prevention and expand the object of research not only for some structural and functional officials but all civil servants and honorary employees.

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