



Compliance with Accounting Rules as Moderate Variables, the Effect of Organizational Commitment, Appropriate Compensation, and Information Asymmetries on Accounting Fraud Trends

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ABSTRACT

Purpose : . The aim is to determine the effect of organizational commitment, compensation suitability, and information asymmetry on the tendency of accounting fraud to comply with accounting rules as moderating variables for BUMN and BUMD in Palembang City.

Research methodology This type of associative research. The population used in this study is financial management, financial staff, accounting management, accounting staff, budget department and internal auditors. The sample in this study amounted to 43 respondents. The method of analysis is quantitative.

Results: Simultaneous hypothesis testing of organizational commitment, compensation suitability, and information asymmetry has a positive effect on the tendency of fraudulent fraud. Partially organizational commitment and information asymmetry have no effect on the tendency of accounting fraud, while the suitability of compensation has a positive effect on the tendency of accounting fraud. Moderately compliance with accounting rules is a moderating predictor of organizational commitment to accounting fraud tendencies, and is a moderating homologier of compensation suitability, information asymmetry towards accounting fraud tendencies.

Limitations: The scope of the research area is not wide enough and further research needs to be done with a wider area in order to obtain better and more accurate data and add variables to further research such as internal control, greed, financial distress, morality of the apparatus, unethical behavior.

Contribution: This research is expected to provide a useful input for BUMN and BUMD in the city of Palembang in understanding organizational commitment, compensation suitability, information asymmetry and compliance with accounting rules in influencing the tendency of accounting fraud.

Keywords: Commitment, Accounting Rules, Compensation, Information Asymmetry, Fraud

Received 22 Feb., 2023; Revised 03 Mar., 2023; Accepted 05 Mar., 2023 © The author(s) 2023.

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I. INTRODUCTION

The rise of fraud cases that occur in the accounting field, both in private and state and regional companies, indicates that these unethical actions should not be taken lightly. Accounting fraud is usually done so that the company's financial statements look better. Evidence of accounting fraud that occurred in Indonesia is the liquidation of several banks, embezzlement of cash receipts, theft of company assets, mark-ups on goods prices, unauthorized transactions, and so on. One of the disadvantages of accounting fraud is the decrease in management accountability so that shareholders will increase the monitoring costs of management. Factors that lead to rampant acts of accounting fraud in Indonesia are organizational commitment, compensation suitability, and information asymmetry.

Rifai & Mardijuwono, (2020), states that organizational commitment is defined as a sense of identification (belief in organizational values), involvement (willingness to try their best for the benefit of the organization) and loyalty (the desire to remain a member of the organization concerned) expressed by an employee of the organization. Compensation is something that affects employee behavior, someone tends to behave unethically and cheat to maximize profits for himself (Li et al., 2016). Fraud occurs because of the incompatibility of the rewards received by the employee with what is done, resulting in the employee committing fraud. This reason can be because he feels the workload is too much and feels less getting inner

appreciation (praise). For this reason, providing adequate compensation will make employees feel satisfied and feel their needs are fulfilled, so that the desire to commit fraud can be minimized (Vaez Shahrestani et al., 2020) Asimetri informasi adalah situasi ketika terjadi ketidakselarasan informasi antara pihak yang menyediakan informasi dengan pihak yang membutuhkan informasi (Roszkowska, 2021). Asimetri informasi disebabkan karena permasalahan keagenan yang terjadi bila prinsipal merasa kesulitan untuk menelusuri apa yang sebenarnya dilakukan oleh agen. Bila terjadi asimetri informasi, maka kesempatan manajemen untuk melakukan menipulasi laporan keuangan akan semakin besar dan manajemen akan menyajikan laporan keuangan yang bermanfaat bagi mereka, demi motivasi untuk memperoleh kompensasi, bonus yang tinggi, mempertahankan jabatan dan lainnya (Vaez Shahrestani et al., 2020)

The application of accounting rules is expected to apply the principles of openness, transparency and accountability that can be recognized, accepted and trusted. The use of accounting rules by employees in the accounting field can meet the need to maintain their quality to be responsible for their work. Moeller, (2012), states that the public needs the credibility of the information, to get the credibility of the information management must implement generally accepted accounting rules.

II. LITERATURE REVIEW

2.1 Agency Theory and Attribution

Agency theory (agency) is a concept that describes the relationship between the principal (contract giver) and agent (contract recipient), the principal contracts the agent to work for the interests or goals of the principal so that the principal gives decision-making authority to the agent to achieve that goal. The agent is responsible for achieving these goals and the agent receives remuneration from the principal (Panda & Leepsa, 2017). The agent controls the information very maximally (full information) and on the other hand the principal has the advantage of power (discretionary power) or maximizes power (Moeller, 2012a). Attribution theory is a theory developed by Fritz Heider which argues that a person's behavior is determined by a combination of internal forces (internal forces), namely factors that come from within a person, such as ability or effort and external forces, namely factors - factors that come from outside such as difficulties in work or luck (Badara & Saidin, 2014). Attribution theory explains that there is behavior related to individual attitudes and characteristics, so it can be said that just looking at the behavior will be able to know the attitude or characteristics of the person and can also predict a person's behavior in dealing with certain situations.

2.2. Organizational Commitment,

Organizational commitment is the degree to which an employee sided with a particular organization and its goals, and intends to maintain its membership in the organization (Rifai & Mardijuwono, 2020). Meanwhile, Gunlu et al., (2010), stated that organizational commitment is defined as a sense of identification (belief in organizational values), involvement (willingness to try their best for the benefit of the organization) and loyalty (the desire to remain a member of the organization concerned) expressed by an employee to his organization.

2.3. Compensation Suitability

According to the Big Indonesian Dictionary, Conformity is conformity or harmony both in opinion, understanding, tone, color combinations and others. Sun et al., (2020) defines compensation as the total amount of compensation received by employees in exchange for the services they have provided. Dorata & Petra, (2008) stated that compensation is everything that employees receive as remuneration for their work. Meanwhile, according to Ogedengbe, (2017) Compensation is the total amount of compensation received by employees as a substitute for the services they have provided.

2.4. Information Asymmetry

Information asymmetry is a condition when one of the parties (called the principal) in a transaction has unequal knowledge about the object being transacted compared to the other parties involved (called the agent) so that the decisions taken are not appropriate (Tsindeliani & Mikheeva, 2021). Information asymmetry is a concept that recognizes that some parties in a business transaction may have an information advantage over other parties (Wahyudi et al., 2021). Conditions like this can provide an opportunity for agents to use the information they know to manipulate financial reporting in an effort to maximize their prosperity. This information asymmetry results in moral hazard in the form of management's efforts to commit accounting fraud (Rashidi, 2021).

2.5. Compliance with Accounting Rules

According to the Big Indonesian Dictionary, the meaning of obedience is compliance with applicable regulations, while rules are an act that has been determined to be carried out. Each agency usually has guidelines

used by management to determine and carry out various activities within the company, one of which is accounting rules in carrying out accounting activities. Accounting rules are made as the basis for the preparation of financial statements (Donatella, 2020). Accounting is an information system that identifies (selects relevant economic activities for a particular organization), records (journals events systematically and chronologically), and communicates (delivers the financial condition of the company in the form of standardized accounting financial statements), economic events (payments or payments). cash receipts) from an organization to interested users (Shah, 1997)

2.6. Trends in Accounting Fraud

The Big Indonesian Dictionary explains that tendency has the meaning of inclination (heart); willingness; desire (favourite). Fraud is a deliberate fraud that causes losses without being noticed by the injured party and provides benefits for the perpetrators of fraud (Betri, 2020). Fraud itself is generally an unlawful act carried out by people from inside and outside the organization with the intention of obtaining personal or group benefits that directly harm other parties (Betri, 2019). Faerber, (2016) states that accounting is the process of identifying, measuring, recording, classifying, and summarizing as well as reporting financial information within an entity or organization aimed at interested parties for decision making. So that the tendency of accounting fraud in general can be interpreted as an attitude of leaning, driven, taking sides, towards taking action, manipulation, falsification of accounting records, intentional deletion of existing information.

III. Development of Hypotheses and Conceptual Frameworks

3.1. The Effect of Organizational Commitment, Compensation Suitability, and Information Asymmetry on the Trend of Accounting Fraud

There are accounting standards used in the presentation of financial statements that are guided by the rules issued by the Indonesian Accounting Association (IAI). Accounting is an information system that identifies (selects relevant economic activities for a particular organization), records (journals events systematically and chronologically), and communicates (delivers the financial condition of the company in the form of standardized accounting financial statements), economic events (payments or payments). receipts that directly affect cash) from an organization to interested users (Rifai & Mardijuwono, 2020). Compensation is expected to improve performance and emotional towards the organization. Compensation is anything that employees receive in return for their work. The provision of compensation is intended to encourage desired behaviors for the advancement of the company. Good job performance, experience, loyalty, new responsibilities and other behaviors can be rewarded through an effective compensation plan (Ogedengbe, 2017).

Information asymmetry is a condition where the agent has more information about the company and its future prospects than the principal (Tsindeliani & Mikheeva, 2021). Conditions like this can provide an opportunity for agents to use the information they know to manipulate financial reporting in an effort to maximize their prosperity. This information asymmetry results in moral hazard in the form of management's efforts to commit accounting fraud (Wahyudi et al., 2021)

Penelitian yang dilakukan oleh Donatella, (2020) mengenai pengaruh ketaatan aturan akuntansi terhadap kecenderungan kecurangan akuntansi. Hasil penelitian menunjukkan ketaatan aturan akuntansi berpengaruh negatif terhadap kecurangan akuntansi. Dari penelitian diatas dapat disimpulkan bahwa ketaatan aturan akuntansi berpengaruh negatif terhadap kecenderungan kecurangan akuntansi. Penelitian yang dilakukan oleh Dorata & Petra, (2008) mengenai pengaruh kesesuaian kompensasi terhadap kecenderungan kecurangan akuntansi. Hasil penelitian menunjukkan kesesuaian kompensasi tidak berpengaruh terhadap kecenderungan kecurangan akuntansi.

Research conducted by Tsindeliani & Mikheeva, (2021). Wahyudi et al., (2021). Rashidi, (2021). shows that information asymmetry has a significant positive effect on the tendency of accounting fraud. Based on the results of previous studies, the researchers formulated the following hypotheses:

H1: Organizational Commitment, Compensation Appropriateness, and Information Asymmetry together influence the Trends Accounting Fraud.

3.2. The Effect of Organizational Commitment on the Trend of Accounting Fraud

Research conducted by Rae & Subramaniam, (2008) regarding the effect of organizational commitment on the tendency of accounting fraud. The results of the study indicate that organizational commitment has a negative effect on accounting fraud. Research conducted by Kaur, (2017), Gunlu et al., (2010) regarding the effect of organizational commitment on the tendency of accounting fraud. The results showed that organizational commitment had no effect on the tendency of accounting fraud. Research conducted by Miceli & Near, (2005) shows that organizational commitment has a significant positive effect on the tendency of accounting fraud. Based on the results of previous studies, the researchers formulated the following hypotheses:

H2a: Organizational Commitment has an effect on the tendency of accounting fraud.

3.3. The Effect of Compensation Suitability on Accounting Fraud Trends

The provision of compensation is intended to encourage desired behaviors for the advancement of the company. Good work performance, experience, loyalty, new responsibilities and other behaviors can be rewarded through an effective compensation plan (Rifai & Mardijuwono, 2020). This can minimize the actions of employees to commit accounting fraud through asset theft or other fraud because the welfare of employees is well cared for by the company through the provision of appropriate and fair compensation.

Research conducted by (Sun et al., 2020) regarding the effect of compensation suitability on the tendency of accounting fraud. From the research above, it can be concluded that the suitability of compensation has an effect on the tendency of accounting fraud. The results showed that the suitability of compensation has a negative and significant effect on the tendency of accounting fraud. Research conducted by Manzaneque et al., (2014) regarding the effect of compensation suitability on the tendency of accounting fraud. The results of the study indicate that the suitability of compensation has no effect on the tendency of accounting fraud. Based on the results of previous studies, the researchers formulated the following hypotheses:

H2b: Compensation suitability affects the tendency of Accounting Fraud.

3.4. The Effect of Information Asymmetry on the Trend of Accounting Fraud

Information asymmetry is a condition when one of the parties (called the principal) in a transaction has unequal knowledge about the object being transacted compared to the other parties involved (called the agent) so that the decisions taken are not appropriate (Harakeh et al., 2020). If there is information asymmetry, company management will present financial reports that are useful for them, for the sake of motivation to maintain positions and others (Stolowy & Breton, 2004).

Based on the results of research conducted by Harakeh et al., (2020) shows that information asymmetry has a significant positive effect on the tendency of accounting fraud. Based on the results of research conducted by Wu et al., (2019), Roszkowska, (2021) shows that the results of the study explain that information asymmetry has a significant positive effect on the tendency of accounting fraud. Based on the results of previous studies, the researchers formulated the following hypotheses:

H2c: Information asymmetry affects the tendency of accounting fraud.

3.5. Compliance with Accounting Rules Moderates the Effect of Organizational Commitment on the Trend of Accounting Fraud

Compliance with accounting rules is an obligation within the organization to comply with all provisions or accounting rules in carrying out financial management and financial reporting in order to create transparency and accountability in financial management and the resulting financial reports are effective, reliable, and accurate information. Rules are actions or actions that must be carried out. The accounting rules are made in such a way as the basis for the preparation of financial statements. In accounting standards there are rules that must be used in the measurement and presentation of financial statements that are guided by the rules issued by IAI.

Research conducted by Wu et al., (2019) and Manzaneque et al., (2014) states that organizational commitment has a negative effect on the tendency of accounting fraud. Based on this, it can be interpreted that the better the organizational commitment in moderating the application of accounting rule compliance, the more difficult it is for accounting fraud to occur. Based on the results of previous studies, the researchers formulated the following hypotheses:

H3a: Compliance with Accounting Rules moderates the effect of Organizational Commitment on the Probability of Accounting Fraud.

3.6. Compliance with Accounting Rules Moderates Compensation Suitability Against Accounting Fraud Trends

Compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the company. According to Rifai & Mardijuwono, (2020) the provision of compensation is intended to encourage desired behaviors for the progress of the company. Good job performance, experience, loyalty, new responsibilities and other behaviors can be rewarded through an effective compensation plan. Fraud occurs because of the incompatibility of the rewards received by the employee with what is done, resulting in the employee committing fraud.

Research conducted by Moeller, (2012b) states that compliance with accounting rules will strengthen stakeholders in minimizing the behavior of the tendency to commit accounting fraud. Based on this, it can be interpreted that the more compliance with accounting rules will moderate the application of compensation

suitability, the more difficult it is for accounting fraud to occur. Based on the results of previous studies, the researchers formulated the following hypotheses:

H3b: Compliance with Accounting Rules moderates the effect of Compensation Compliance on the Trend of Accounting Fraud.

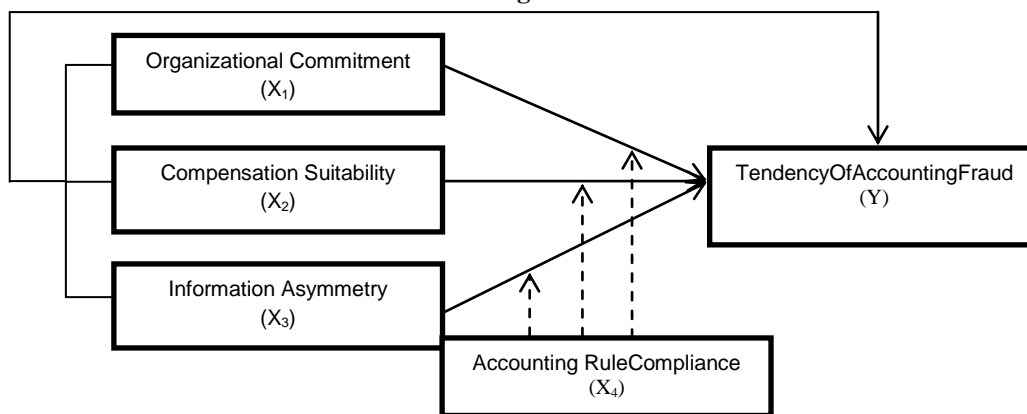
3.1. Compliance with Accounting Rules Moderates the Effect of Information Asymmetry on Accounting Fraud Trends

Information asymmetry is a condition where the company has more information than investors. Investor concern arises because managers' efforts in running the company are usually unobservable, creating the possibility that managers may neglect their efforts (Harakeh et al., 2020). This information asymmetry between managers (agents) and owners (principals) / (investors) can provide opportunities for managers to commit fraudulent acts, which is a situation where managers have access to information on company prospects that is not owned by outsiders.

Research conducted by Moeller, (2012b) states that compliance with accounting rules will strengthen stakeholders in minimizing the behavior of the tendency to commit accounting fraud. Based on this, it can be interpreted that the more compliance with accounting rules is met, the more moderate the application of compensation suitability will be. Based on the results of previous research, the researcher formulated the hypothesis:

H3c: Compliance with accounting rules moderates the effect of information asymmetry on the tendency of accounting fraud.

Figure 1. Framework



Source: Author, 2021

IV. RESEARCH METHODS

The type of research used is associative research with qualitative and quantitative data analysis. This research was conducted at BUMN and BUMD Palembang City. The population and sample in the study amounted to 43 respondents. The locations in this study were 16 BUMN and BUMD companies in Palembang City. The population in this study were Financial Managers, Financial Staff, Accounting Managers, Accounting Staff, Budget Division, and Internal Auditors who worked in 12 BUMN Companies and 4 BUMD Companies in Palembang City. Researchers took samples using purposive sampling method with a number of respondents 176. The data used in this study are primary and secondary data. This research uses the main method using questionnaires and interviews. The data analysis method used in this research is quantitative data analysis.

The data analysis technique used is multiple linear regression to ensure that the independent variable has an influence on the dependent variable. To test the hypothesis using Moderated Regression Analysis (MRA), then the hypothesis test is carried out (t test and f test). Before doing the analysis, in accordance with the requirements of the OLS (ordinal Least Square) method, you must first perform the validity test, reliability test, and classical assumptions.

V. RESEARCH RESULTS

5.1. Validity Test: Respondents in this study amounted to 43 related employees. Organizational commitment variables $0.815 > 0.3008$, compensation suitability $0.809 > 0.3008$, information asymmetry $0.816 > 0.3008$, accounting rule compliance $0.772 > 0.3008$ and accounting fraud tendencies $0.858 > 0.3008$ have been declared valid because $r_{count} > r_{table}$ and the data can be used as research.

5.2. Reliability Test: respondents in this study amounted to 43 related employees. Organizational commitment variables $0.854 > 0.6$, compensation suitability $0.760 > 0.6$, information asymmetry $0.751 > 0.6$, accounting rule compliance $0.793 > 0.6$ and accounting fraud tendency $0.762 > 0.6$ have been declared reliable because Cronbach's alpha > 0.6 and the data can be used as research.

5.3. Classical Assumption Test: The results of the classical assumption test in this study indicate that the normality test is said to have followed a straight line, the multicollinearity test is said to be feasible to have followed the provisions of $VIF > 0.1$ and Tolerance < 10 then there is no multicollinearity and heteroscedasticity test Sig > 0.05 then there is no heteroscedasticity from these tests have met the requirements and the regression model is feasible to use.

VI. Hypothesis Test

6.1. Coefficient of Determination Test: Based on the table above, it can be seen that the value of the coefficient of determination (R^2) is 0.716. This value shows that the variable is influenced by 71.6% organizational commitment, compensation suitability, and information asymmetry. While the remaining 28.4% is influenced by other variables outside of this study.

Table 1. Determination Test Results (R^2)

Model Summary ^b			
Model	R	R Square	Adjusted R Square
1	.858 ^a	.737	.716
a. predictors: (constant), information asymmetry, organizational commitment, compensation fitness			
b. dependent variable: tendency of accounting failure			

Source: Data Processing Results, 2021

6.2. f-test (Joint/Simultaneous): The f-test is used to determine whether there is an effect of organizational commitment, compensation suitability, and information asymmetry on the tendency of accounting fraud simultaneously or simultaneously. Based on the explanation, the significant value of F shows that $F_{count} = 36.344 > F_{table}$, which is 2.85 with a significance level of 0.000 less than 0.05. This shows that organizational commitment (X_1) compensation suitability (X_2) and information asymmetry (X_3) simultaneously have a positive effect on the tendency of accounting fraud (Y).

Table 2. Test results f

ANOVA^a

Model		Sum of Squares	F	Sig.
1	Regression	338.057	36.344	.000 ^b
	Residual	120.919		
	Total	458.977		

a. Dependent Variable: TENDENCY OF ACCOUNTING FAILURE

b. predictors: (constant), information asymmetry, organizational commitment, compensation fitness

Source: Data Processing Results, 2021

6.3. T test (Partial) The test was conducted to determine whether the independent variables influence organizational commitment, compensation suitability, and information asymmetry on the tendency of accounting fraud individually or partially. The significant value of the t variable of organizational commitment to the tendency of accounting fraud is 0.810 using t table with a significant level of df, then t count is $0.241 < 2.024$ and the significance of organizational commitment is $0.810 > 0.05$. This indicates that there is no partial effect of organizational commitment on the tendency of accounting fraud. The significant value t of the compensation suitability variable to the tendency of accounting fraud is 0.000 using t table with a significant level of df, then tcount $5.150 > 2.024$ and the significance of compensation suitability $0.000 < 0.05$. This indicates that there is a partial compensation suitability effect on accounting rule compliance. The significant value of the t variable of information asymmetry on the tendency of accounting fraud is 0.064 using t table with a significant level of df, then tcount is $1.906 < 2.024$ and the significance of information asymmetry is $0.064 > 0.05$, this indicates that there is no partial effect of information asymmetry on the tendency of accounting fraud. Based on table 3 shows the value of t table with a level of significance (a) = 0.05 df = n-k-1 = t(44-4-1=38) is 2.024

Table 3. t test results

Coefficients ^a				
Model		Unstandardized Coefficients	t	Sig.
		B		
1	(Constant)	4.800	.992	.327
	ORGANIZATIONAL COMMITMENT	.012	.241	.810
	COMPENSATION SUITABILITY	.899	5.150	.000
	INFORMATION ASYMMETRY	.390	1.906	.064

a. Dependent Variable: TENDENCY OF ACCOUNTING FAILURE

Source: Data Processing Results, 2021

6.4. Test in Moderation

Table 4a. MRA Interaction Results Organizational Commitment and Accounting Rules Compliance

Coefficients ^a				
Model		Unstandardized Coefficients	t	Sig.
		B		
1	(Constant)	13.609	2.174	.036
	ORGANIZATIONAL COMMITMENT	-.111	-1.859	.070
	ACCOUNTING RULES COMPLIANCE	.705	4.763	.000

a. Dependent Variable: TENDENCY OF ACCOUNTING FAILURE

Source: Data Processing Results, 2021

Table 4b. MRA Interaction Results Organizational Commitment and Accounting Rules Compliance

Coefficients ^a				
Model		Unstandardized Coefficients	T	Sig.
		B		
1	(Constant)	-3.949	-.230	.819
	ORGANIZATIONAL COMMITMENT	.646	.934	.356
	ACCOUNTING RULES COMPLIANCE	1.196	2.540	.015
	X1.X4	-.021	-1.098	.279

a. Dependent Variable: TENDENCY OF ACCOUNTING FAILURE

Source: Data Processing Results, 2021

Based on the table above, it can be concluded that H03a is accepted and Ha3a is rejected, that is, organizational commitment has no effect on the tendency of accounting fraud which is moderated by accounting rules compliance as a predictor of the moderating variable (predictor moderator).

Table 5a. MRA Interaction Results Compensation Suitability and Accounting Rules Compliance

Coefficients ^a				
Model		Unstandardized Coefficients	T	Sig.
		B		
1	(Constant)	9.504	2.490	.017
	COMPENSATION SUITABILITY	1.118	5.703	.000
	ACCOUNTING RULES COMPLIANCE	-.002	-.011	.991

a. Dependent Variable: TENDENCY OF ACCOUNTING FAILURE

Source: Data Processing Results, 2021

Table 5a. MRA Interaction Results Compensation Suitability and Accounting Rules Compliance

Coefficients ^a				
Model		Unstandardized Coefficients	T	Sig.
		B		
1	(Constant)	62.594	2.104	.042
	COMPENSATION SUITABILITY	-.958	-.819	.418
	ACCOUNTING RULES COMPLIANCE	-1.477	-1.762	.086
	X2.X4	.057	1.799	.080

a. Dependent Variable: TENDENCY OF ACCOUNTING FAILURE

Source: Data Processing Results, 2021

Based on the table above, it can be concluded that H03b is accepted and Ha3b is rejected, namely that the suitability of compensation has no effect on the tendency of accounting fraud which is moderated by accounting rules compliance as a potential moderating variable (homologizer moderator).

Table 6a. MRA Interaction Results Information Asymmetry and Accounting Rules Compliance

Coefficients ^a				
Model		Unstandardized Coefficients	t	Sig.
		B		
1	(Constant)	4.500	.953	.346
	Information asymmetry	.854	2.699	.010
	Accounting rules compliance	.301	1.290	.204
A. Dependent variable: tendency of accounting failure				

Sumber: Hasil Pengolahan Data, 2021

Table 6b. MRA Interaction Results Information Asymmetry and Accounting Rules Compliance

Coefficients ^a				
Model		Unstandardized Coefficients	t	Sig.
		B		
1	(Constant)	42.288	1.062	.295
	INFORMATION ASYMMETRY	-.610	-.390	.698
	ACCOUNTING RULES COMPLIANCE	-.731	-.662	.512
	X3.X4	.040	.956	.345
a. Dependent Variable: Tendency Of Accounting Failure				

Source: Data Processing Results, 2021

Based on the table above, it can be concluded that H03c is rejected and Ha3c is accepted, namely information asymmetry has an effect on the tendency of moderated accounting fraud. by accounting rules compliance as a potential moderating variable (homologizer moderator).

VII. Discussion of Research Results

H1: The Effect of Organizational Commitment, Compensation Suitability, and Information Asymmetry on Accounting Fraud Trends.

The results of this study support the first hypothesis which states that organizational commitment, compensation suitability, and information asymmetry affect the tendency of accounting fraud, so H1 is accepted. This can be proven by the calculated F value is greater than F table. The regression coefficient values for the variables of organizational commitment, compensation suitability, and information asymmetry have a positive direction. In addition, based on the results of the correlation coefficient and the coefficient of determination (R²), it shows that organizational commitment, compensation suitability, and information asymmetry affect the tendency of accounting fraud. Organizational commitment, compensation suitability, and information asymmetry have an effect of 71.6% on the tendency of accounting fraud, the rest is influenced by other variables not examined in this study.

The results of this study are also in line with research conducted by Rifai & Mardijuwono, (2020). (Ogedengbe, (2017). Tsindeliani & Mikheeva, (2021). Wahyudi et al., (2021). Donatella, (2020) Dorata & Petra, (2008). Tsindeliani & Mikheeva, (2021). Wahyudi et al., (2021) stated that organizational commitment, compensation suitability, and information asymmetry had an effect on the tendency of accounting fraud. The results showed that organizational commitment, compensation suitability, and information asymmetry had a significant effect on the tendency of accounting fraud in BUMN and BUMD companies in Palembang City. This means that the higher the organizational commitment, compensation suitability, and information asymmetry, the lower the tendency for accounting fraud.

H2a: The Effect of Organizational Commitment on the Trend of Accounting Fraud.

Based on the results of hypothesis testing through t test. The results of this study indicate that organizational commitment has no effect on the tendency of accounting fraud in BUMN and BUMD companies in the city of Palembang, then H02a is accepted and Ha2a is rejected. This can be proven by the value of t count is smaller than t table. This can be proven to show that whether or not someone commits to organizational commitment can not reduce the tendency of accounting fraud if it is not accompanied by good internal control

and good morals owned by a person. The results of the study are not in line with research conducted by Rae & Subramaniam, (2008) Kaur, (2017), Gunlu et al., (2010) Miceli & Near, (2005) which states that organizational commitment affects the tendency of accounting fraud.

H2b: The Effect of Compensation Suitability on the Trend of Accounting Fraud

Based on the results of hypothesis testing through t test. The results of this study indicate that the suitability of compensation has a significant influence on the tendency of accounting fraud in BUMN and BUMD companies in the city of Palembang, then H02b is rejected and Ha2b is accepted. This can be proven by the value of tcount greater than ttable. This shows that the lower the level of compensation suitability, the higher the tendency of accounting fraud.

The results of this study are also in line with research conducted by Rifai & Mardijuwono, (2020). Which explains that the suitability of compensation affects the tendency of accounting fraud. The results showed that the suitability of compensation has a negative and significant effect on the tendency of accounting fraud. In line with the research conducted by Manzanecque et al., (2014) regarding the effect of compensation suitability on the tendency of accounting fraud.

H2c: The Effect of Information Asymmetry on the Trend of Accounting Fraud.

Based on the results of hypothesis testing through t test. The results of this study indicate that information asymmetry does not have an effect on the tendency of accounting fraud in BUMN and BUMD companies in the city of Palembang, then H02c is accepted and Ha2c is rejected. This can be proven by the value of tcount less than ttable. This shows that the higher the level of information asymmetry, the higher the tendency of accounting fraud.

The results of the study are not in line with the research conducted (Harakeh et al., 2020). (Stolowy & Breton, 2004). Wu et al., (2019), Roszkowska, (2021) who say that the suitability of compensation affects the tendency of accounting fraud, the suitability of compensation includes salaries and incentives provided outside working hours to employees should be paid more attention to in order to reduce the tendency of accounting fraud. the suitability of compensation, it can be concluded that the higher the suitability of compensation within a company, the lower the level of accounting fraud tendency, and vice versa if the lower the level of compensation suitability within a company, the higher the level of accounting fraud tendency that will occur within the company.

H3a: The Effect of Organizational Commitment on the Trend of Accounting Fraud Moderated by Compliance with Accounting Rules

Based on the results of testing the hypothesis in moderation using a special application of multiple linear regression and moderated regression analysis, Table 4a shows a significant level of compliance with accounting rules > real rates (a) where the first analysis is significant. While in table 4b. the second analysis shows that the insignificant level of organizational commitment to organizational commitment and compliance with accounting rules (moderated regression analysis) > level (a), then the second analysis is not significant, so it can be concluded that H03a is accepted and Ha3a is rejected, meaning that compliance with accounting rules does not significantly strengthen the effect of organizational commitment on the tendency of accounting fraud as a moderating predictor (moderation predictor).

The results of this study are supported by Wu et al., (2019) and Manzanecque et al., (2014) which state that compliance with accounting rules has no effect on the tendency of accounting fraud. because the correlation value of the two variables is very weak and it is possible that a large sample is needed to prove the existence of a relationship between the variables.

H3b: The Effect of Compensation Suitability on the Trend of Accounting Fraud moderated by compliance with accounting rules.

Based on the results of testing the hypothesis in moderation using a special application of multiple linear regression and moderated regression analysis in Table 5a, it shows that the level of non-significance of accounting rule compliance > real rates (a) where the first analysis is not significant. While in table 5b the second analysis shows that the level of non-significance of the suitability of compensation to the tendency of accounting fraud and compliance with accounting rules (moderated regression analysis) > level (a), then the second analysis is not significant, so it can be concluded that H03b is accepted and Ha3b is rejected, meaning

obedience accounting rules did not significantly strengthen the effect of compensation suitability on the tendency of accounting fraud as a moderating potential (moderation homologue).

The results of this study are in line with research conducted by Rifai & Mardijuwono, (2020) that the provision of compensation is intended to encourage desired behaviors for the company's progress. The same research conducted by Moeller, (2012b) states that the obedience of accounting rules has no effect on the tendency of accounting fraud. because the correlation value of the two variables is very weak and it is possible that a large sample is needed to prove the existence of a relationship between the variables.

H3c: The Effect of Information Asymmetry on the Trend of Accounting Fraud moderated by the observance of accounting rules

Based on the results of hypothesis testing in moderation using a special application of multiple linear regression and moderated regression analysis in Table 6a, it shows that the level of non-significance of accounting rule compliance > real rates (a) where the first analysis is not significant. While in table 6b the second analysis shows that the significant level of information asymmetry on the tendency of accounting fraud and organizational commitment (moderated regression analysis) > level (a), then the second analysis is not significant, so it can be concluded that H03c is accepted and Ha3c is rejected, meaning obedience to accounting rules does not significantly strengthen the effect of information asymmetry on the tendency of potential accounting fraud as moderating (moderation homologue).

The results of this study are not in line with the research conducted by Harakeh et al., (2020). Moeller, (2012b) states that compliance with accounting rules will strengthen stakeholders in minimizing the behavior of the tendency to commit accounting fraud. This means that compliance with accounting rules does not affect the tendency of accounting fraud. because the correlation value of the two variables is very weak and it is possible that a large sample is needed to prove the existence of a relationship between the variables.

VIII. CONCLUSIONS AND LIMITATIONS

8.1. Conclusion :

Based on the explanation and analysis of the data in the discussion, it can be concluded that, together (F test) the variables of organizational commitment, compensation suitability, and information asymmetry together have a significant effect on the tendency of accounting fraud. Partially (t test) the organizational commitment variable has no effect on the tendency of accounting fraud, the suitability of compensation has a significant effect on the tendency of accounting fraud, and information asymmetry does not significantly affect the tendency of accounting fraud. In moderation (MRA test) accounting rule compliance is a moderating predictor for organizational commitment, accounting rule compliance is a moderating homologue for compensation suitability and information asymmetry towards accounting fraud tendencies.

8.2. Limitations

Based on the conclusions that have been conveyed, the researcher proposes the following limitations: The tendency of accounting fraud is influenced by 71.6% by the variables of organizational commitment, compensation suitability, and information asymmetry. For the next research, it is expected to use other variables, namely internal control, greed, financial distress, morality of the apparatus, unethical behavior, and so on. Future research is expected to expand the scope of research to obtain general conclusions so that better results can be obtained and can understand what variables influence and moderate the tendency of accounting fraud.

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