THE INFLUENCE OF INTERNAL CONTROL SYSTEM EFFECTIVENESS, COMPENSATION COMPLIANCE, AND INFORMATION ASYMMETRY ON THE TENDENCY OF ACCOUNTING FRAUD (A CASE STUDY ON SEHATI CREDIT UNION)

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Abstract

A cooperative is a governmental organization established to enhance economic growth and national unity. As the development of the law on cooperatives, the present and developing institutions similar to Savings and Loan Union is called as Credit Union. A cooperative is very vulnerable to the risk of loss. Insecurity is possible because of the tendency of accounting fraud. Some things that can affect the tendency of accounting fraud are internal control, compliance compensation, and information asymmetry. This research aims to determine whether there is any influence of internal control system effectiveness, compensation compliance, and information asymmetry on the tendency of accounting fraud. The research uses quantitative method, and the research subject is Sehati Credit Union. The research data consist of primary and secondary data, especially the purposive sampling data which are collected from 36 respondents. Whereas, the data analysis technique uses multiple regression analysis using SPSS 21 software for Windows. The research concludes that the effectiveness of internal control system has a partially positive significant influence on the tendency of accounting fraud, compensation compliance has a partially negative significant influence on the tendency of accounting fraud, and information asymmetry has a partially positive significant influence on the tendency of accounting fraud. It means that the effectiveness of internal control system, compensation compliance, and the information asymmetry have significant influences on the tendency of accounting fraud.

Keywords: Internal Control System, Compensation Compliance, Information Asymmetry, Accounting Fraud.

INTRODUCTION

Indonesia is one of the developing countries which is located in the Southeast Asia. As a developing country, Indonesia still needs to do many improvements in various sectors, especially the economic sector. This is in accordance to the charts of economic growth in the world, developed countries, developing countries, and the ASEAN countries. Economic growth in developing countries and ASEAN countries had fluctuated, but it tended to decrease since 2012 until 2014. The deceleration of economy in the developing countries was due to the slow growth flow in China, which is one of the world's economic growth mobilizers. Indonesia also had a decrease of economic growth in 2012-2014. The economic growth of Indonesia in 2014 reached 5,06 percent or lower than the economic growth in 2013, which was 5,73 percent. Thus, Indonesia has to do improvements and development to increase the country's economic growth.

One of the government efforts in order to improve the balancing progress between the development and national economic unity is by establishing the economic institutions for the people, such as economic unions. "A cooperative is an association of individuals on the basis of equality as a human being, regardless of the religion and political belief as voluntarily to just simply meet the collective needs, which is materiality on joint liability" (Hendrojogi, 2004).

Since the Act on cooperatives started to be applied in Indonesia, there are many institutions which are similar to the type of Savings and Loan Union, also called as Credit Union. Credit Union is a meaning of a set of people who have mutual trusts of each other, be in a unifying bond and agreed to save their money in such a way to create joint capital which can be lent to members by means of productivity and prosperity purposes (Saputro, 2014). However, a cooperative as an economic and social development organization is highly vulnerable to the risk of losses that it becomes inactive. The vulnerability can be traced from a possibility of tendency from a certain member in the cooperative in an attempt to commit accounting fraud by using weaknesses in the cooperative management (Lestari, Ayu, and Herawati, 2015). The Institute of Internal Auditors (IIA), is an internal auditor organization in United States of America which defines a fraud as a set of illegal actions and in violation of the law which can be seen by a deliberate act of fraud (Karyono, 2013).

An effective internal control will help to protect the corporate assets, ensure the availability of financial reporting and trustworthy managerial, improve the pursuance of rules and regulations prescribed, as well as reduce the risks of losses, deviations and violations (Susanto, 2008 in Lestari et al, 2015). Compensation compliance is one of the main factors which influences the tendency of accounting fraud. By providing an appropriate compensation for the workers, it is expected that it can reduce the tendency of accounting fraud possibility level in a company. Information Asymmetry is also one of the main factors which influences the tendency of accounting fraud. This can be occurred if the information which known by the company manager and company owner are unequal. This research aims to determine which factors are related to the tendency of accounting fraud in Sehati Credit Union. In accordance to the explanation above, the author is interested to do a research entitled "The Influence of Internal Control System Effectiveness, Compensation Compliance, and Information Asymmetry on the Tendency of Accounting Fraud (A Case Study on Sehati Credit Union)".

LITERATURE REVIEW

Agency Theory and Information Asymmetry

Agency theory explains the relationship between the agent and the principal. The company's main goal is to maximize shareholder equity. Therefore, the company manager who is appointed by the shareholders must work under the interest of the shareholders, but in fact, there is often a conflict occurs between the manager and shareholders. This conflict occurs because there are differences in the interests of manager and shareholders. Thus, if the conflict occurs too frequent, the problems are oftenly called as agency problem (Arfah, 2011).

Information asymmetry is an unequal information due to an imbalance distribution of information between the principals and the agents. In this case, the principals should have obtained the information needed to measure the level of results which obtained by the business agents, but in fact, not all information of the measurement of possibilities of achievement obtained by the principals is fully given by the agents.

Credit Union

A cooperative is a business entity which organize the use and utilization of the economic resources of its members in accordance to its principles and economic business regulations in order to improve the prosperity of its members in particular and local societies in general (Rudianto, 2010). Credit Union is a financial institution which is active in the field of savings and loans. The CU is owned and managed by its members and aims to improve the prosperity of its members (Carollina and Sutarta, 2013).

Fraud and Internal Control Systems

Fraud is an improper action to the assets which may be along with falsified or mislead notes or documents and may involve one or more individuals among managers, employees, or third parties (Wilopo, 2006). Fraud is highly dependent on an organization's internal supervision system. A good internal supervision system will also have a low level of fraud. Internal Control System may have several meanings, as in the narrow sense and in a broad sense. In the narrow sense, the international control system has the same meaning as the internal check which consist of mechanical procedures to check the the accuracy of administrative data (Hartadi, 2004).

The Influence of the Effectiveness of Internal Control Systems on the Tendency of Accounting Fraud

Internal control is essential to provide protection for the entity against human weaknesses as well as to reduce the possibility of errors and the violation actions to the prescribed rules. Therefore, such an effort to minimize the tendency of accounting fraud is by improving the internal control owned by the company (Wilopo, 2006).

The Influence of Compensation Compliance on the Tendency of Accounting Fraud

Compensation Compliance is a compatibility and satisfactory of the employees for the compensation they had recieved from the company. With this compensation suitability, the possibilities of the tendency of accounting fraud in a company can be minimized. By the compensation compliance, it is expected to reduce the tendency of accounting fraud possibilities. Every individuals are expected to gain satisfaction from the given compensation and not working under unethical behavior as it trigger the tendency of accounting to maximize profits of their own (Astarani, 2014).

The Influence of Information Asymmetry on the Tendency of Accounting Fraud

Asymmetry of information which occurs between the principals and the agents may encourage agents to provide invalid information, especially if the information is related to the working performance measurement of the agents. This could encourage the agents to manipulate accounting for their own interests. Not only the internal control or the compensation compliance, the asymmetry of information is also able to affect the possibility of the tendency of accounting fraud. If the information known by the principals and the agents are not precise or imbalance, then it is likely to trigger a greater tendency of accounting fraud.

Previous Research

Some previous research related to Accounting Fraud trend are the research done by Zilmy (2013) and Giarini (2015). The result of the research by Zilmy (2013) is that information asymmetry has a positive significant influence on the tendency of accounting fraud. Whereas, Compensation Compliance has a negative significant influence on the tendency of accounting fraud. The result of the research by Giarini (2015) is that the effectiveness of internal control has a statistically significant positive influence on the tendency of Accounting Fraud.

RESEARCH METHOD

The object of this research is Sehati Credit Union. Sehati Credit Union is a type of Credit Union which is located in Warga Street No. 1-B RT015 / RW 03, West Pejaten, Pasar Minggu, South Jakarta 12510. The data used in this research are primary and secondary data. The research uses two types of variables, which are the independent variables and dependent variables. The independent variables contained in this research are as follow:

a) The Effectiveness of Internal Control Systems (X1)

The instrument used to measure the effectiveness of internal control consists of five main statements developed by IAI (2001) Wilopo (2006) by using a Likert scale of 1-4 (Meliany and Hernawati, 2014)

b) Compensation Compliance (X2)

The instrument used to measure the suitability of compensation consists of six main statements developed by Wilopo (2006) by using a Likert scale of 1-4 (Meliany and Hernawati, 2014.

c) Information Asymmetry (X3)

The instrument used to measure the Information Asymmetry consists of seven main statements developed by Dunk (1993) Wilopo (2006) by using a Likert scale of 1-4 (Meliany and Hernawati, 2014).

d) The dependent variable contained in this research is The Tendency of Accounting Fraud (Y).

The instrument used to measure the tendency of accounting fraud consists of five main statements developed by SPAP, section 316 IAI (2001) Wilopo (2006) by using a Likert scale of 1-4 (Meliany and Hernawati, 2014).

Population and Sample Research

The population contained in this research is all the workers who work in Sehati Credit Union, while the sample in this research is the number of employees or personnels selected from the population. The samples in this research were selected using the purposive sampling method, which is a sampling technique based on the characteristic or a certain objective. Data collection technique is the most important aspect in the

easiness and successful working of the research. Data collection techniques used in this research are literature technique, survey technique, and documentation technique.

Data Analysis Method

Data analysis method used by the author in this research is a quantitative method. Data analysis tools used by the author in this research is SPSS 21 software for Windows with multiple regression analysis method. Validity test is the stage used to answer the questions/statements of instrument, whether it is capable of measuring what has to be measured. There are two requirements which have to be fulfilled in order to an item said to be valid, those are: (a) correlation of the questionnaire items have to be strong and the chance of false is not too big (according to the theory, it should be a maximum of 5% in the first test); (b) correlation must have a value or a positive direction. The positive direction means that r (correlation value that will be used to measure the validity) must be greater than r table. Reliability or reliability of an instrument is the ability or the stability of the instrument between the results of observation or measurement (Wahyono, 2009). Reliability test can be done by using cronbach's alpha. If the alpha value is greater than 0.6 ($\alpha > 0.6$), the data revealed to be reliable (Trihendradi, 2013). Descriptive analysis is used to provide a descriptive overview of the demographics of the respondents and descriptive variables. This research use normality test,

multicollinearity test, and heteroskidastity test.

RESULT AND DISCUSSION

Descriptive Research Object

Sehati Credit Union is located in Warga Street No. 1-B RT015/RW 03, West Pejaten, Pasar Minggu, South Jakarta 12510. The vision of Sehati Credit Union is "Sehati Credit Union moves forward harmoniously with all members to buil a healthy and professional financial institution in compliance with the identity and the principles of Union". Whereas, the mission of Sehati Credit Union is "To improve the prosperity of members through education, self-suppporting, solidarity and innovation".

This research was conducted on the employees who work at Sehati Credit Union. The parties who participated in this research are the Boards, Supervisors, Advisors, Head of the Credit Division (Manager), Head of the General Division, Head of the Finance Division, Internal Control Unit, Credit Controller staff, staff of Credit, Credit Analyst, Teller/Customer Relation Officer, Teller, Customer Service, Information Technology Division, and Marketing Division

of Sehati Credit Union. The data collection process is conducted through distribution of the questionnaires to the related respondents in the research. Distribution and withdrawal of the questionnaires carried out during December 2015. Researchers took samples of 36 employees who work in Sehati Credit Union. There were 36 distributed questionnaires and the number of questionnaires returned are 34. The only well-processed questionnaires completely answered by respondents are 32. The respondents examined by the author are the employees who work in Sehati Credit Union in accordance with questionnaires which completely answered by respondents that are 32. Characteristics of respondents are categorized by gender, age, formal education, and working period.

Validity and Reliability Test

Validity test results on all of the statements of the research questionnaire in Table 1. This table shows that all values of r count greater than r table that is 0.3494. It can be concluded that all the items on the questionnaire statements are valid.

Table 1. Validity Test

	Statements	r	Description
1	SPI1	0,595	Valid
2	SPI2	0,668	Valid

3	SPI3	0,649	Valid
4	SPI4	0,666	Valid
5	SPI5	0,577	Valid
6	KK1	0,695	Valid
7	KK2	0,677	Valid
8	KK3	0,452	Valid
9	KK4	0,732	Valid
10	KK5	0,442	Valid
11	KK6	0,532	Valid
12	AI1	0,765	Valid
13	AI2	0,446	Valid
14	AI3	0,569	Valid
15	AI4	0,663	Valid
16	AI5	0,678	Valid
17	AI6	0,584	Valid
18	AI7	0,595	Valid
19	FR1	0,602	Valid
20	FR2	0,77	Valid
21	FE3	0,772	Valid
22	FR4	0,496	Valid
23	FR5	0,529	Valid

Table 2 shows that all Cronbach's Alpha value greater than 0.60. It can be concluded that all the items on each variable statements are reliable.

Table 2. Realibilty Test

Variables	Cronbach's Alpha	Description
Effectiveness of Internal Control System	0,622	Reliable
Compensation Compliance	0,619	Reliable
Information Asymmetry	0,715	Reliable
The Tendency of Accounting Fraud	0,608	Reliable

Descriptive Analysis of Research Variables

Table 3 shows that the descriptive statistical analysis provides a description of the minimum value, maximum value, average value or mean, and standard deviation of each variable in the research.

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SPI	32	14,00	20,00	16,5313	1,50235
KK	32	17,00	24,00	19,9688	1,71303
AI	32	20,00	28,00	21,9063	2,17551
FR	32	14,00	20,00	17,0000	1,74134
Valid N (list wise)	32				

Classical Assumption Test Results

Table 4 explains that in this research there is no problem from the classical assumption, as normality, multicollinearity, and heteroscedasticity.

Table 4. Classical Assumption Test

Classical assumption test results	Description
Normality	Data are normally distributed
Multicollinearity	No problem of multicollinearity
Heteroscedasticity	No problem of heteroscedasticity

Table 5. Hypothesis TestCoefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
ısConstant a	3,346	3,925		,852	,401
SPI	,796	,152	,687	5,233	,000
KK	-,367	,155	-,361	-2,369	,025
AI	,357	,124	,446	2,890	,007
a. Dependent Variable: FR					

Hypothesis 1: The influence of the effectiveness of internal control system on the tendency of accounting fraud. Table 5 explains that variable effectiveness of the internal control system has a value of sig 0.000, then Ha1 state that the influence of the effectiveness of internal control system on the tendency of accounting fraud is accepted. In addition, the value of β on the variable effectiveness of the internal control system shows a positive direction by 0.687. This shows that the partial effectiveness of the internal control system has a positive significant influence on the tendency of accounting fraud. Hypothesis 2: The influence of compensation compliance on the tendency of accounting fraud. The above table explains that compensation compliance variable has a sig of 0.0025, then Ha2 states that the influence of compensation compliance on the tendency of accounting fraud is accepted. In addition, the value of β on the variable compensation compliance showed a negative direction of -0.361. This suggests that the compensation compliance

pasrtially has a negative significant influence on the tendency of accounting fraud. Hypothesis 3: The influence of the information asymmetry on the tendency of accounting fraud. Table 5 explains that the information asymmetry variable has a value of sig of 0.0007, then Ha3 state that influence of information asymmetry on the tendency of accounting fraud is accepted. In addition, the value of β on information asymmetry variables shows a positive direction by 0.446. This suggests that the information asymmetry partially has a positive significant influence on the tendency of accounting fraud.

Hypothesis 4: The influence of internal control system effectiveness, compensation compliance, and information asymmetry on tendency of accounting fraud. Table 6 explains that the sig is 0.000, then Ha4 states that the influence of internal control system effectiveness, compensation compliance, and information asymmetry on tendency of accounting fraud is accepted.

Table 6. Test the Model ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	50,271	3	16,757	10,730	,000[b]
Residual	43,729	28	1,562		
Total	94,000	31			
a. Dependent Variable: FR					
b. Predictors: (Constant), AI, SPI, KK					

Coefficient of determination (R2) indicates a tendency by 48.5% of accounting

fraud can be explained by the effectiveness of internal control system, compensation

compliance, and the asymmetry of information variables, while the other 51.5% is determined by other factors which are not detected in the research.

Economic Analysis

The influence of the effectiveness of internal control system on the tendency of accounting fraud based on the result of statistical analysis in this research find out that the first hypothesis (Ha1) is accepted. This shows that that the higher the level of effectiveness of the internal control system then tendency of accounting fraud is increasing as well. This result is in contrast with the research of Putu, Yuniarta, Gede, and Pradana (2015) and Wilopo (2006) which states that the effectiveness of internal control system has a negative significant influence on the tendency of accounting fraud. In addition, the research is similar to the research of Meliany and Hernawati (2014) and Giarini (2015) which states that the effectiveness of internal control system has a positive significant influence on the tendency of accounting fraud. The person in charge for SPI in Sehati Credit Union is an employee who is appointed by the Boards, but functionally under Supervisors. Duties and responsibilities of SPI at Sehati Credit Union is to implement an internal controls, especially in the organizational and financial aspects. However, from a statistical t-test result it appears that there is a positive influence of the effectiveness of the internal control system on the tendency of

accounting fraud. This indicates, although Sehati Credit Union has an Internal Control Unit (SPI) and has a person in charge of Internal Control Unit (SPI), the tendency of accounting fraud in Sehati Credit Union may still occur. Therefore we need further evaluation of the Internal Control Unit attached to Sehati Credit Union so that the tendency of accounting fraud in Sehati Credit Union can be avoided. In addition, Sehati Credit Union should also increase the number of workers responsible for the SPI, since there are many assets owned by Sehati Credit Union by 2014. By increasing the number of workers responsible for the SPI, it is likely that the tendency of accounting fraud possibilities can be avoided.

Based on the result of statistical analysis in this research, it is found out that the second hypothesis (Ha2) is accepted. This shows that the higher the level of Compensation Compliance, then tendency of accounting araud may decrease in Sehati Credit Union. It means that the compensation received by workers at Sehati Credit Union is good with the certain provisions and in accordance with the performance given by the workers. The result is similar to the studies done by Putu et al (2015) and Zilmy (2013) which state that compensation compliance has a negative significant influence on the tendency of accounting fraud. Sehati Credit Union has standardized the salaries to the employees of Sehati Credit Union that

means conformity has high compensation to workers. This causes a tendency of accounting fraud in the Sehati Credit Union may be decreased, because the value of compensation compliance has a negative significant influence on the tendency of accounting fraud.

Based on the result of statistical analysis in this research, it is found out that the third hypothesis is accepted. It means that the higher the level of Information asymmetry, then the tendency of accounting fraud is increasing as well or the lower the asymmetry of information, then tendency of accounting fraud is decreasing as well. If the level of asymmetry of information in an organization or company is lower, then the tendency of accounting fraud will decrease, because the relationship between the information asymmetry and the tendency of accounting fraud is proportional (unidirectional). The result is similar to Wilopo (2006), Zilmy (2013), and Aranta (2013) who state that the information asymmetry has a positive significant influence on the tendency of accounting fraud. Sehati Credit Union seeks to minimize the information asymmetry. The routine activities carried out by Sehati Credit Union are as follow: (a) Members Meeting on the Draft Policy Pattern (Poljak), RAPB, and RARK; (b) Joint Meeting; and (c) Board Meetings. With those various meetings held by Sehati Credit Union, it means that Sehati Credit Union has sought to minimize the

possibilities of information asymmetry which is imbalanced distribution of knowledge among members between the company owners and employees as managements. In addition, Sehati Credit Union also regularly conducts an educative orientation and socialization, which involve the Members, the Boards, Supervisors, Managers and Employees in the trainings and seminars conducted by Sehati Credit Union, Puskopdit Jakarta, Inkopdit, as well as other partner institutions.

With the purpose of holding an educative orientation and awareness which particularly conducted by Sehati Credit Union, all members have the same understanding about the cooperative and know the latest development of Sehati Credit Union. This is a further effort by Sehati Credit Union in order to minimize the possibilities of information asymmetry. When the information asymmetry is low, then the tendency of accounting fraud at Sehati Credit Union can also be reduced.

CONCLUSION AND SUGGESTION

The research concludes that the effectiveness of internal control system has partially positive significant influence on the tendency of accounting fraud, compensation compliance has partially negative significant influence on the tendency of accounting fraud, and information asymmetry has partially positive significant influence on the tendency of accounting Fraud. The effectiveness of internal control system,

compensation compliance, and the information asymmetry has significant influences on the tendency of accounting fraud as simultaneously.

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