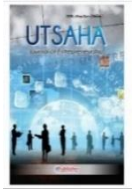

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The Impact of Accounting Implementation, Budget User Behavior, and Internal Control on Fraud Prevention of Regional Apparatus Organizations in Aru Islands Regency

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ABSTRACT

Good accounting implementation by government and optimal supervision toward the quality of government financial reports are expected to improve the accountability of government agencies' performance. Therefore, the performance of governmental administration can be optimal. This study aims to empirically test the application of accounting, budget user behavior, and internal control that affect the prevention of fraud in Government of Aru Islands Regency. This research used quantitative research with descriptive approach, it use Slovin sample formula, and the sample needed by the author to process data is 148 people from 236 specified populations. Based on the the results and discussion of the research, it can be concluded several things that: Partial internal control has significant positive effect on fraud prevention in Aru Islands Regency Government.

Keywords: *Accounting Behavior, Fraud, Internal Control, The Implementation of Accounting*

INTRODUCTION

This research replicates a study titled "Public Sector Accounting Application Models to Prevent Fraud in the Public Sector in the Digital Era" by Kristiyani Dian (2020). The difference lies in the independent variables used: Accounting Application, Behavior, and Internal Control, which influence fraud prevention. Another distinguishing factor is the research method employed.

Based on the explanation above, the authors are interested in studying the impact of Accounting Implementation, Budget User Behavior, and Internal Control on Fraud Prevention in Regional Apparatus Organizations of the Aru Islands Regency. This study aims to analyze the challenges faced by these organizations regarding financial statements (Dobo, Tribun-Maluku.com). The three independent variables are crucial to fraud prevention since budget users need knowledge of Government Accounting Standards, effective internal control, and ethical behavior to fulfill their duties responsibly.

Good accounting implementation and optimal supervision of financial reports are expected to enhance government agencies' accountability. Improved accountability should, in turn, minimize corruption and promote good governance at both central and regional levels.

Unethical behavior can stem from fundamental issues such as attitudes and moral responsibility within an organization. Companies have moral and social responsibilities (Kerafi, 1998), and at the operational level, these responsibilities are represented by management. According to Wilopo (2017), unethical behavior can manifest as positional abuse, power abuse, resource misuse, or inaction. A lack of management supervision provides opportunities for unethical actions that can harm organizations.

Elkha & Wahidawati (2020) identify five elements of internal control: environmental control, risk assessment, information and communication, control activities, and monitoring. These elements help organizations achieve their goals. Internal control is a management-driven action to ensure (not absolutely but adequately) the achievement of organizational objectives. Effective internal control encourages ethical leadership and helps prevent accounting fraud.

Fraud typically meets the following criteria: (1) misrepresentation, (2) past and present relevance, (3) material facts, (4) intentional acts without proper calculation, (5) intent, (6) a harmed party, (7) incurred losses, and (8) benefit to the perpetrator or related parties.

Behavioral accounting examines the relationship between human behavior and accounting systems. It explores the behavioral dimensions of organizations where humans and accounting systems coexist. According to Moon & Seo (2021), behavioral accounting studies how accountants and non-accountants behave under the influence of accounting and reporting functions.

Research Hypotheses

The development of public sector theory aims to enhance current practices, particularly in improving the quality of financial reports that provide relevant and reliable information. However, there are several challenges faced by public sector accounting in producing such reports, including issues of objectivity, consistency, comparability, punctuality, cost-effectiveness, and materiality.

H_1: The Application of Accounting Has a Significant Influence on Fraud Prevention in the Aru Islands Regency Government.

Behavioral theory was modified by Djou (2019), and it is now referred to as the Theory of Planned Behavior. The key components of this theory include three factors: behavioral beliefs, normative beliefs, and control beliefs.

H_2: The behavior of budget users has a significant impact on fraud prevention in the Aru Islands Regency Government.

To achieve adequate internal control, several components are required, as outlined by COSO. The Research Committee of the Sponsoring Organizations of the Treadway Commission (COSO) defines internal control as a process carried out by the board of commissioners, management, and those under their direction, designed to provide reasonable assurance that control objectives are met. Internal control offers reasonable, rather than absolute, assurance due to the potential for human error, collusion, and management resistance, which can make the process imperfect.

H_3: Internal Control Significantly Influences Fraud Prevention in the Aru Islands Regency Government.

Fraud prevention generally involves activities carried out by management in terms of implementing policies, systems, and procedures that help ensure necessary actions have been taken by the board of commissioners, managers, and other company personnel to provide adequate assurance in achieving three main objectives, which are: (1) The state of the financial statements, (2) Operational effectiveness and efficiency, and (3) Compliance with applicable laws and regulations.

Fraud that occurs should be prevented through measures such as building a strong internal control structure, streamlining control activities, enhancing organizational culture, optimizing the internal audit function, and other actions.

H_4: The simultaneous implementation of accounting, budget user behavior, and internal controls has a significant effect on fraud prevention in the Aru Islands Regency Government.

LITERATURE REVIEW

Entity Theory and Agency Theory

Entity Theory, proposed by Paton (Bryer, 2021), views an organization as an independent economic or business entity, acting on its own behalf, separate from its owners or other investors. This theory places the economic unit at the center of attention from an accounting perspective. From this viewpoint, accounting focuses on the financial reporting of the business entity, not the owners. In other words, the business unit becomes the reporting entity responsible to the owner, with financial reports serving as the medium for accountability.

The concept of entities is also applied in the Indonesian state finance mechanism. The term "reporting entity" is included in the legal framework through Article 51, paragraphs (2) and (3) of Constitution Number 1/2004 on State Treasury, which states that each state ministry or institution is a reporting entity. This means that they must not only maintain accounting records but also submit accountability reports in the form of financial statements. According to legal provisions, Government Accounting Standards standardize and confirm the existence of Reporting Entities and Accounting Entities, each with the following distinctions:

1. A Reporting Entity is a government unit that consists of one or more accounting entities. It is required by law to submit an accountability report in the form of financial statements.
2. An Accounting Entity is a government unit that uses budgets or goods. It must carry out accounting and prepare financial reports to be consolidated with reporting entities.

Agency Theory, as defined by Jensen and Meckling (Amis et al., 2020), refers to a contract where one or more principals hire another person (the agent) to perform services on their behalf, delegating some decision-making authority to the agent.

In the context of Agency Theory, the relationship between the community and the government mirrors the principal-agent relationship. The community is the principal, and the government is the agent. The principal grants regulatory authority to the agent and provides resources (in the form of taxes, etc.). As a form of accountability for this authority, the agent provides an accountability report to the principal. Because the principal is unsure of the agent's actual actions (leading to information asymmetry), a third party is needed to confirm that the agent’s reports are accurate. In this role, public sector accountants play a crucial part. Accountants (in this case, auditors) have an important position because they: (1) have access to financial information, (2) have access to management information, (3) are independent, (4) are professionally trained, and (5) are always available (Amis et al., 2020).

Behavior Accountant

The Theory of Reasoned Action was first introduced by Martin Fishbein and Ajzen (Jogiyanto H. M, 2007). This theory connects belief, attitude, intention, and behavior. An important concept in this theory is salience, which refers to considering what is regarded as important. Intention is determined by subjective attitudes and norms (Jogiyanto H. M, 2007), who argue that intention is a function of two basic determinants: the individual's attitude toward behavior (a personal aspect) and the individual's perception of social pressure to perform or not perform a behavior, called subjective norm. (Sarmigi & Andriadi, 2019) state that attitudes affect behavior through a careful and reasoned decision-making process, and their impact is limited to three factors: first, behavior is not determined by general attitudes but by specific attitudes toward something. Second, behavior is influenced not only by attitudes but also by objective norms, which are beliefs about what others expect an individual to do. Third, attitudes toward a behavior combined with subjective norms form an intention or desire to behave in a certain way.

RESEARCH METHODOLOGY

This research employs a quantitative method with a descriptive approach. Quantitative research is systematic, well-planned, and clearly structured from the outset to the final research design. According to Sugiyono (2009), it is based on the philosophy of positivism, aimed at studying specific populations or samples, usually using random sampling techniques. Data collection involves research instruments, and data analysis is quantitative/statistical, aimed at testing pre-established hypotheses.

The descriptive approach in this study aims to describe the research object or findings. Sugiyono (2009) defines a descriptive method as one that provides an overview of the subject being studied through collected data or samples without performing analysis or making general conclusions.

For data collection, questionnaires are used to gather information related to the research problem.

The population in this study includes echelon II and III officials in the Aru Islands Regency Government, totaling 236 people (35 echelon II officials, such as heads of services, inspectorates, and agencies, and 201 echelon III officials, such as agency secretaries and sub-district heads). Sugiyono (2009) defines a sample as a subset of the population, with the study using a purposive sampling technique, which is based on specific considerations to ensure the data is more representative. The total sample for this study is 236 people, and the Slovin sample formula is used to determine the minimum sample size for analysis.

Inferential Statistical Method

According to Chandrarin (Chandrarin, 2017), Inferential Statistical is a statistical technique that has functions to analyse sample data which the results are applied to population. Inferential statistics applied to the entire population based on sample data and the truth called as probability. In this study inferential statistics using multiple regression analysis. Multiple linear regression is a linear regression mode which the dependent variable is a linear function of several independent variables. Multiple linear regression equation is written as following below:

$$n = \frac{N}{1+Na^2} = \frac{236}{1+236\ (5\%)^2} = 148.4 = 148 \text{ people}$$

Description:

n = Sample = 148 people
N = Population = 236 people
α = Carelessness Tolerance (5%)

Using Slovin sample formula, the sample needed by researchers to process data at least 148 people from 236 specified populations.

According to Chandrarin (2017), Inferential Statistics is a statistical technique used to analyze sample data, where the results are applied to a population. Inferential statistics are applied to the entire population based on sample data, and the truth is referred to as probability. In this study, inferential statistics is applied using multiple regression analysis. Multiple linear regression is a linear regression model where the dependent variable is a linear function of several independent variables. The multiple linear regression equation is written as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$$

Desccription:

Y = Fraud Prevention
X_1 = Accounting Implementation
X_2 = Behavior
X_3 = Internal Control
α = Constant
β = Regression Coefficient
e = Error

RESULT AND DISCUSSION

Research Result

The research was conducted on the Aru Islands Regency Government by selecting the Regional Apparatus Organization (OPD) as the agency responsible for managing the Regional Revenue and Expenditure Budget (APBD). Questionnaires were distributed to state civil servants with budget user authority within the Aru Islands Regency government.

A total of 236 questionnaires were distributed to budget users, including echelon II and echelon III officials in regional apparatus organizations. The response rate was 158 questionnaires (66.9%), while 78 questionnaires (33.1%) were not returned. The lower return rate was due to distribution timing that did not align with respondents' activities, making the response collection suboptimal. However, the final sample of 158 respondents (66.9%) exceeded the required sample size of 148, calculated using the Slovin formula. Therefore, the research can proceed to the analysis stage.

This study employs multiple linear regression analysis, where the dependent variable is a linear function of multiple independent variables. The multiple linear regression equation is formulated as follows:

Table 1. Multiple Linear Regression

Model		Unstandardized Coefficient		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.714	2.066		3.25	0.001
	Accounting Implementation	1.696	0.116	0.769	14.643	0.000
	Behavior	-1.368	0.23	-0.677	-5.957	0.000
	Internal Control	1.039	0.203	0.612	5.122	0.000

a. Dependent Variable: Fraud Prevention

Source: Processed Data by Researchers

Multiple linear regression analysis is used to determine the effect of independent variables on the dependent variable. The results of the multiple linear regression analysis using SPSS are presented in Table 1, with the equation shown below:

$$Y = 6.714 + 1.696X1 + (-1.368X2) + 1.039X3 + e$$

The regression coefficient for accounting application (X_1) is 1.696, indicating a positive effect on fraud prevention. This means that a 1% increase in

the accounting application index will enhance fraud prevention by 1.696. Meanwhile, the regression coefficient for budget user behavior (X_2) is -1.368, showing a negative effect. This implies that a 1% increase in the budget user behavior index will reduce fraud prevention by 1.368. Lastly, the regression coefficient for internal control (X_3) is 1.315, indicating a positive effect. A 1% increase in the internal control index will enhance fraud prevention by 1.315.

Partial Test (T-Test)

Based on Table 1, the multiple linear regression test was conducted to determine the partial effect of each independent variable on the dependent variable.

For variable X_1 (Accounting Implementation), the t-value is 14.643, which is higher than the t_{table} value of 1.65487 (df = 158 – 4 – 1 = 153) at a significance level of α = 5% (0.05). The significance value of X_1 is 0.000, which is smaller than 0.05. Therefore, H_0 is rejected, and H_1 is accepted.

For variable X_2 (Budget User Behavior), the t-value is -5.957, which is lower than the t_{table} value of -1.65487. The significance value of X_2 is 0.000, which is smaller than 0.05. Therefore, H_0 is rejected, and H_2 is accepted.

For variable X_3 (Internal Control), the t-value is 5.122, which is higher than the t-table value of 1.65487 at a significance level of α = 5% (0.05). The significance value of X_3 is 0.000, which is smaller than 0.05. Therefore, H_0 is rejected, and H_3 is accepted.

Simultaneous Test (F-Test)

To simultaneously test the effect of independent variables on the dependent variable, refer to the table below.

Table 2. Simultaneous Test Result

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2653,407	3	884,469	119,732	,000[b]
	Residual	1137,612	154	7,387		
	Total	3791,019	157			

a. Dependent Variable: Fraud Prevention
b. Predictors: (Constant), Internal Control, Accounting Implementation, Behavior

Source: Processed Data by Researchers

Based on the results of the F test in Table 2, the significance level is 0.000, which is less than 0.05. Therefore, H_0 is rejected, and H_4 is accepted. This indicates that the three independent variables simultaneously influence the dependent variable. The calculated F value of 119.732 is greater than the F_{table} value of 2.66. The F_{table} value is obtained using df1 = 4 – 1 = 3 and df2 = 158 – 4

= 154 (at an F_{table} distribution probability of 0.05). Thus, H_0 is rejected, and H_4 is accepted.

Coefficient of Determination (R^2)

To observe the influence of the independent variable on the dependent variable, as shown in the table below.

Table 3. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,837a	,700	,694	2,718	,702

a. Predictors: (Constant), Internal Control, Accounting Implementation, Behavior
b. Dependent Variable: Fraud Prevention

Source: Processed Data by Researchers

Table 3 above shows that the calculated value of the coefficient of determination (in the adjusted R square column) explains the dependent variable when (R^2) is higher than 50%. In this study, the coefficient of determination (R^2) is 0.694, or 69.4%. This means that the three independent variables—X_1 (accounting application), X_2 (budget user behavior), and X_3 (internal control)—explain 69.4% of the variation in the dependent variable, Y (fraud prevention), while the remaining 30.6% is influenced by factors not examined in this research.

Research Discussion

The Effect of Accounting Implementation on Fraud Prevention in Aru Islands Regency Government

Based on the analysis using multiple linear regression and the results from the t-test (or partial test) on the effect of the accounting application variable (X_1) on fraud prevention (Y), it can be concluded that accounting application has a significant positive effect. This is supported by the author's calculations related to Table 1, which show that the t-count value of 13.761, obtained through SPSS 23.0, is higher than the t-table value of 1.65487. The t-table value is derived from 158 respondents, minus 4 variable items (both independent and dependent), and subtracting 1, resulting in 153 degrees of freedom. This follows the t-distribution table with a significance level of $\alpha = 0.05$.

Furthermore, the significance level indicates that if the p-value > 0.05, the first alternative hypothesis (Ha_1) is accepted, which states that the accounting application significantly affects fraud prevention.

The application of accounting in local governments is governed by the Government Accounting Standards. Local government agencies implement a system that follows these standards, as outlined in Government Regulation No.

71/2010 and incorporates the Regional Financial Management architecture defined by Government Regulation No. 12/2019. The main focus of local government accounting development is on formulating accounting policies and developing accounting systems. Therefore, as State Civil Apparatus (ASN), understanding the three objectives of government accounting implementation is crucial, according to Mardiasmo (2002): (1) understanding current accounting practices, (2) identifying weaknesses in existing practices, and (3) improving future practices.

To address these challenges, training or comparative studies are necessary to enhance local government employees' competence in carrying out their duties and responsibilities according to applicable regulations. Proper implementation of these regulations can help reduce the potential for fraud and ensure that government activities are carried out effectively and efficiently, in line with the goals of the organization.

The Influence of Budget User Behavior on Fraud Prevention in Aru Islands Regency Government

Based on the analysis using multiple linear regression, the partial test results for analyzing the effect of the X_2 variable, budget user behavior, on the Y variable of fraud prevention indicate that budget user behavior has a significant negative effect. This is supported by the calculations in Table 1, where the obtained t-value of -6.304 (calculated using SPSS 23.0) is higher than the t-table value of -1.65487, which is based on a sample of 158 respondents, subtracting the 4 variable items (independent and dependent) and 1, resulting in a value of 153. Additionally, the distribution of t-table values at a significance level of $\alpha = 0.05$ confirms this.

Furthermore, with the significance level set at $p > 0.05$, it can be concluded that the second alternative hypothesis (Ha_2) is accepted. This indicates that budget user behavior has a significant negative effect on fraud prevention (Ghozali, 2018).

The partial test results for the budget user behavior variable show a significant negative influence, aligning with the theory by Ajzen (1991) on the Theory of Planned Behavior (TPB). According to TPB, attitudes towards behavior, subjective norms, and perceived control contribute to individual behavioral intentions. In this context, preventing fraud in local government agencies requires individuals, particularly civil servants with responsibilities related to statutory provisions, to hold strong beliefs and behaviors that reduce fraud.

To carry out their tasks effectively, individuals should cultivate positive beliefs and behaviors. As intentions to commit fraud decrease, individual performance improves. This aligns with the view that the higher the intention to do something positive, the better the individual's performance. Social and

environmental factors also play a role in influencing behavior. Therefore, a synergy between beliefs, behaviors, and the social and environmental factors is essential to properly address fraud prevention in local government agencies.

The Effect of Internal Control on Fraud Prevention in Aru Islands Regency Government

Based on the multiple linear regression analysis and partial test results, the internal control variable (X_3) has a significant positive effect on fraud prevention (Y). This is evidenced by the t-count value of 5.535, obtained using SPSS 23.0, which is higher than the t_{table} value of 1.65487 (calculated with 158 respondents and a significance level of $\alpha = 0.05$). Since the p-value is less than 0.05, the alternative hypothesis (Ha_3) is accepted, confirming that internal control significantly impacts fraud prevention.

The internal control system, as outlined in Government Regulation No. 60/2008, is an ongoing process carried out by leaders and employees to ensure effective operations, reliable financial reporting, asset protection, and compliance with regulations. In local governments, internal control helps monitor agency activities to achieve efficiency and prevent fraud. Proper implementation of Government Regulation No. 60/2008 ensures that civil servants adhere to internal control measures, optimizing fraud prevention.

Internal control involves several key elements. The first is the control environment, which focuses on creating a structured work environment with clear task assignments. The second is risk assessment, which helps identify and address potential issues without disrupting operations. The third element, control activities, ensures that employees evaluate completed tasks to enhance performance. The next element is information and communication, which emphasizes effective collaboration and data sharing within the organization. Lastly, the monitoring process plays a crucial role in overseeing operations to detect and prevent potential fraud.

By implementing these internal control elements effectively, organizations can strengthen fraud prevention, improve accountability, and enhance transparency.

The Influence of Accounting Implementation, Budget User Behavior, and Internal Control on Fraud Prevention in the Aru Islands Regency Government

Fraud prevention generally involves actions taken by management through policies, systems, and procedures to ensure that commissioners, managers, and other company personnel take the necessary steps to achieve three main objectives: accurate financial reporting, effective and efficient operations, and compliance with laws and regulations. Fraud can be prevented by strengthening internal controls, improving control activities, fostering a strong organizational

culture, enhancing the internal audit function, and implementing other preventive measures.

To establish a clean and accountable government and prevent fraud, transparency and integrity in governance are essential. A well-structured government system in the Aru Regency Regional Government requires employee training programs to enhance competence. Additionally, the behavior of budget users plays a crucial role in executing work programs aligned with the organization's vision and mission. Social and environmental factors within the organization also shape budget users' behavior in fulfilling government mandates. When individuals are influenced by positive social factors, they develop ethical behavior that aligns with their responsibilities, reinforcing fraud prevention in local government organizations.

Internal control ensures that all organizational activities comply with Government Regulation No. 60/2008 on the Government Internal Control System. This regulation mandates specific measures for local government components to maintain control over their operations and achieve organizational goals. Proper implementation of internal control minimizes fraud risks within local government institutions.

According to Donald R. Cressey's fraud theory, three main factors contribute to fraud: pressure, opportunity, and rationalization. Pressure arises from financial difficulties, bad habits, or workplace stress, which may push individuals to commit fraud. Opportunity occurs when weak control mechanisms and lack of audit supervision create an environment where fraud can take place. Rationalization allows individuals to justify their fraudulent actions through personal reasoning.

To combat fraud, governments must implement strict control systems while also fostering ethical behavior among employees. This study highlights the importance of accounting implementation, budget user behavior, and internal control as key variables in fraud prevention.

CONCLUSION

Based on the results and discussion, it can be concluded that internal control has a significant positive effect on fraud prevention in the Government of Aru Islands Regency. Meanwhile, budget user behavior has a significant negative effect on fraud prevention. When considered together, the implementation of accounting, budget user behavior, and internal control simultaneously has a significant positive effect on fraud prevention in the region.

To enhance fraud prevention, the local government must optimize its efforts to ensure that activities are carried out as planned. This will help create a strong organizational culture and environment within government institutions, leading to more consistent employee behavior in performing their duties. Additionally,

internal control plays a crucial role in government performance. It will be more effective if all elements within the government organization fulfill their duties and responsibilities in accordance with the applicable regulations.

For future researchers studying similar issues, it is recommended to add or modify research variables to provide more comprehensive insights into fraud prevention in the governmental sector of Aru Islands Regency.

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