

Internal Control, Organizational Culture, and Leadership Style: Analysis of the Impact on Employee Fraud

Victorio Yosafat Fernaldy^{1*}

Department of Accounting, Faculty of Economic and Business,
Soegijapranata Catholic University
Jl. Pawiyatan Luhur Sel. IV No.1, Bendan Duwur, Kec. Gajahmungkur, Kota Semarang,
Jawa Tengah, Indonesia
fictorioyosafat@gmail.com
*Corresponding Author

Clara Susilawati²

Department of Accounting, Faculty of Economic and Business,
Soegijapranata Catholic University
Jl. Pawiyatan Luhur Sel. IV No.1, Bendan Duwur, Kec. Gajahmungkur, Kota Semarang,
Jawa Tengah, Indonesia
clara@unika.ac.id

Received 12 June, 2024; Revised 27 September, 2024; Accepted 30 September, 2024

Abstrak

Tujuan – Penelitian ini berfokus pada perusahaan manufaktur sebagai subjek penelitian. Tujuan utamanya adalah untuk mengetahui dampak mekanisme pengendalian internal, budaya organisasi, dan gaya kepemimpinan terhadap kecurangan karyawan pada perusahaan manufaktur di Kota Semarang.

Desain/Metodologi/Pendekatan – Penelitian ini menggunakan metode kuantitatif, memanfaatkan data primer yang dikumpulkan melalui kuesioner terstruktur. Penelitian ini mencakup seluruh karyawan di 515 perusahaan manufaktur di Kota Semarang, dengan jumlah sampel 90 orang yang dipilih melalui teknik purposive sampling. Data terkait entitas manufaktur tersebut adalah bersumber dari Badan Pusat Statistik Kota Semarang. Analisis statistik dilakukan dengan menggunakan teknik regresi berganda yang dibantu dengan software SPSS.

Temuan – Hasil penelitian menunjukkan bahwa gaya kepemimpinan berpengaruh signifikan terhadap kecurangan karyawan. Sedangkan pengendalian internal dan budaya organisasi tidak memiliki pengaruh terhadap kecurangan karyawan.

Keterbatasan/Implikasi Penelitian – Beberapa perusahaan tidak memberikan izin untuk melakukan penelitian di perusahaannya dan sulit mendapatkan responden yang sesuai



kriteria. Bagi peneliti selanjutnya disarankan untuk menambah jumlah responden yang digunakan sebagai bahan penelitian.

Kata Kunci: *Pengendalian Internal, Budaya Organisasi, Gaya Kepemimpinan, Kecurangan Karyawan, Perusahaan Manufaktur*

Abstract

Purpose - This study focuses on manufacturing companies as its subjects of investigation. Its primary objective is to find out the impact of internal control mechanisms, organizational culture, and leadership styles on incidences of employee fraud within manufacturing firms in Semarang City.

Design/methodology/approach - This research uses quantitative methods, utilizing primary data gathered through a structured questionnaire. The study encompasses all employees across 515 manufacturing companies in Semarang City, with a sample size of 90 selected through purposive sampling techniques. Data related to these manufacturing entities was sourced from the Central Statistics Agency of Semarang City. Statistical analysis was conducted using multiple regression techniques aided by SPSS software.

Finding - The results showed that leadership style had a significant effect on employee fraud. Meanwhile, internal control and organizational culture have no influence on employee fraud.

Research limitations/implications – Some companies did not give permission to conduct the research at their company and it is difficult to get respondents who fit the criteria. The future researchers are suggested to add respondents' number used as research material.

Keywords: **Internal Control, Organizational Culture, Leadership Style, Employee Fraud, Manufacturing Company**

Introduction

Fraud can cause other people to suffer losses but can provide positive benefits for the perpetrators themselves (Ulandari & Muliati, 2022). This is often a problem in companies. Every company always wants good performance from its employees. The company also hopes that each of its employees can make the company more advanced. The success of the entity is determined by the behavior of the employees themselves. Fraud is committed by individuals because of dishonesty, where a certain type of fraud is influenced by the morals and behavior of the individual (Putra & Sihombing, 2023). Fraud is often found or committed by company employees, such as the theft of assets or cash, using company facilities only for personal gain. Fraudulent

actions can have a significant impact on the company. The impact that occurs greatly affects the continuity of the company; it can even cause the company to go bankrupt or go out of business. Therefore, this research was conducted to provide solutions for companies to solve problems that often occur.

Internal control is a policy for managers to achieve the company's objectives (Sakti et al., 2022). Another definition of internal control quoted from Hastuti et al. (2017) is a method carried out by management and employees in a company that is formed to achieve objectives in (1) effectiveness and efficiency, (2) consistency on financial statements, (3) obedience with regulations and laws, (4) protect any existing assets against unauthorized acquisition, use and release. Control is needed to regulate activities,

supervise, and prevent deviant behavior from existing rules in order to achieve company goals, because if it is not done, the company will experience losses. Internal control is used to maintain and check the work of employees. Therefore, internal control will affect performance for the better. Hastuti et al. (2023) stated that the existence of an internal control system is one of the factors that affect employee confidence. They consider the code of ethics and policies made so that the company runs effectively and efficiently.

Organizational culture is a factor that can influence actions in the company (Indrapraja et al., 2021). Good or bad actions taken by employees in the organization must be in accordance with the regulations in the company. A good organizational culture should be overcome by the company. Conversely, a poor organizational culture gives someone the opportunity to commit fraud. Organizational culture can create opportunities for employees to commit fraud. A bad and unethical culture creates opportunities for employees to commit fraud. Therefore, a poor organizational culture can influence individuals to deviate/cheat because it is underestimated. Leadership style is the main cause of fraud in addition to poor internal control in the company. According to Paperu (2019), leadership style has an impact on company activities. superior responsibility is very important in an organization in achieving company goals. A good leadership style will be seen from the company's activities. Quoting from Butar-Butar (2022), managerial characteristics describe strategic decisions and the level of organizational performance. If the leader has good characteristics and has good quality in making a decision, the company will continue to run in accordance with organizational goals. Leadership style can be the cause of unfavorable actions by employees, such as fraud that can have an impact on company losses. Leadership style is considered difficult because it is caused by

many factors where circumstances and environment are the dominant ones (Handojo et al., 2021).

Therefore, this study aims to determine the effect of internal control effectiveness, organizational culture, and leadership style on employee fraud in manufacturing companies in Semarang City. This study has differences that lie in the variables and objects of research conducted by Oktaviane & Pohan (2022). The results of this study are expected to provide benefits for companies in identifying factors that affect employee fraud.

Literature Review and Hypothesis

Attribution Theory

Sihombing (2023) explains that attribution theory explains that internal and external factors can influence a person's behavior. Internal factors include the abilities a person has and external factors, namely job difficulties and luck.

Some of the results of previous studies examining employee fraud found results, namely, according to Sakti et al. (2022), internal control has a negative and significant effect on employee fraud. Meanwhile, according to Kesumawati & Pramuki (2021), internal control has no effect on employee fraud. According to Desviana et al. (2020), organizational culture has no effect on employee fraud. The results of this study are different from those of Indrapraja et al. (2021), in which organizational culture affects employee fraud. According to Paperu (2019) and Indrapraja et al. (2021), leadership style has no effect on employee fraud; however, this research differs from the results of the study by Sakti et al. (2022) where leadership style affects employee fraud.

The Effect of Internal Control Effectiveness on Employee Fraud Tendencies

Internal control, according to Khumaira (2021), is a procedure made to protect company assets that is carried out by all members of the organization in accordance with predetermined policies in order to achieve effectiveness and efficiency. Internal control must be carried out in an effort to prevent the possibility of fraud in the company.

Effective internal control is anticipated to deter illicit behaviors, particularly the inclination towards engaging in fraudulent activities. The presence of significant opportunities increases the likelihood of fraud taking place. This susceptibility can be mitigated through robust internal control measures. Enhanced internal control mechanisms will hinder or eliminate the potential for individuals to engage in fraudulent practices. Therefore, a company with higher levels of internal control is less susceptible to fraudulent activities being perpetrated within its operations.

As per the findings of Oktaviane & Pohan (2022), it has been demonstrated that internal control exerts a noteworthy negative impact on the proclivity of employees to engage in fraudulent activities.

H₁: Internal control effectiveness negatively influences employee fraud tendencies.

The Effect of Organizational Culture on Employee Fraud Tendencies

According to Aprilia & Yuniasih (2021), organizational culture is a habit and belief system created and developed by an organization and agreed upon by its members. Culture can influence the ethical behavior of organizational members. A positive culture can motivate employees to align with established ethics.

The presence of a weak organizational culture within a company can significantly elevate the risk of fraudulent activities. Organizational culture plays a

pivotal role as it dictates acceptable and unacceptable behaviors, thereby guiding individuals on what actions are permissible. A robust organizational culture is instrumental in mitigating fraud within a company, leading to a decrease in fraudulent incidents.

The findings of the study carried out by Indrapraja et al. (2021) indicate that organizational culture influences employee fraud.

H₂: Organizational culture negatively influences employee fraud tendencies.

The Effect of Leadership Style on Employee Fraud Tendencies

The leadership style, as defined by Putri et al. (2021), pertains to an individual's capacity to inspire and guide others towards the established objectives of a company or organization. This leadership approach specifically refers to the manner in which a manager or business owner interacts with their subordinates or employees.

An ineffective leadership approach can lead subordinates to form negative perceptions of their leader, potentially prompting actions detrimental to the organization, such as engaging in fraudulent activities. Therefore, a well-executed leadership style by management towards employees can serve as guidance for subordinates to refrain from or reduce instances of fraud.

Sakti et al. (2022) assert that the type of leadership employed significantly impacts employee fraud.

H₃: The leadership style negatively influences employee fraud.

Research Method

The methodology employed by this researcher involves utilizing a quantitative approach with hypothesis testing to investigate the potential correlation between the dependent and independent variables. The study aimed to assess the impact of internal control, organizational culture, and leadership style on instances of employee

fraud within manufacturing firms located in Semarang City. In this particular investigation, the independent variables consist of internal control effectiveness, organizational culture, and leadership style, while the dependent variable under scrutiny is employee fraud. Primary data was collected through questionnaire distribution directly to employees working in manufacturing companies. The research population encompassed 515 manufacturing firms situated in Semarang City, as reported by BPS Semarang City. As noted by Hartono (2013), samples were selected from this population using the purposive sampling technique based on two criteria: (1) employment in manufacturing companies within Semarang City and (2) minimum work tenure of one year.

The sample for this study amounted to 90 companies in the manufacturing sector in Semarang City. This study uses multiple linear regression as the analysis method. To process the data, researchers used IBM SPSS Statistics software. This study uses an instrument test that aims to determine the level of accuracy and consistency of the data that has been collected, namely by testing validity and reliability. Then, this research uses descriptive statistical tests to explain the variables studied. The classic assumption test in this study consists of a data normality test. The coefficient of determination (R^2) has the aim of measuring the model's ability to explain the dependent variable is related. The T test is used to partially examine the effect of the independent variable on the dependent variable by comparing the t count and t table. The independent variable is stated to partially affect the dependent variable if t count is greater than t table. The F test is used to compare the calculated F value from the ANOVA table of SPSS output with the F table value.

Definition of Operational Variables

Internal Control

Internal control is defined as a policy or rule that serves to protect company assets from fraud or loss in order to maintain organizational stability (Ayatullah et al., 2024). Internal control is a process influenced by the board of commissioners, directors, management, and other personnel, designed to provide reasonable assurance of the achievement of organizational objectives (Herlita & Bayunitri, 2021). As an integral part of the company's management system, internal control aims to ensure the achievement of organizational goals, effective performance, and compliance with accounting principles. In addition, these controls also serve to manage risk effectively, so as to reduce errors, both intentional and unintentional, and prevent fraud that may be committed by employees or authorized parties (Novitasari & Kusumastuti, 2019).

Organizational Culture

Organizational Culture is defined as a rule that has been mutually agreed upon and carried out continuously in a company to prevent fraud or loss (Santini & Wati, 2021). Organizational culture is an important concept for understanding individual and group behavior within an organization (Firnanda et al., 2019). According to Yuliani (cited in Anggraeni et al., 2021), organizational culture is a collection of shared meanings and beliefs shared by organizational members, which play a role in influencing most of their actions. This culture reflects a common perception among organizational members, which in turn determines how they act as a whole.

Leadership Style

Leadership style is defined as an act of influencing others that is usually done by leaders to employees for company goals (Fatchurrohman et al., 2023). According to Schein (cited in Indrapraja et al., 2021),

organizational culture is a basic framework that allows organizations to solve problems, shape employee behavior, adapt to the environment, and unite their members. Meanwhile, Davis (cited in Dhany et al., 2016) argues that organizational culture is a pattern of beliefs and values that are understood, lived, and applied by members of the organization, so that this pattern gives special meaning and guides behavior within the organization.

Fraud

Fraud defined as an unlawful act committed by a person intentionally for his or her own benefit (Khairi, 2019). Fraud is an illegal act that harms the entity/organization and benefits the perpetrator (Sagala & Siagian, 2021). Fraudulent actions can include taking organizational assets, hiding and diverting or spending these assets. An act of fraud is an act of deception committed by an individual or by an organization whose purpose is to obtain money/wealth/services for personal gain or one's business advantage (Marciano et al., 2021).

Results and Discussion

Result

Validity & Reliability Test

Table 1
Validity & Reliability Test

Variables	Question Items	r_{count}	r_{table}	Description
Internal Control (X1)	X1.1	0,687	0,207	Valid
	X1.2	0,673	0,207	Valid
	X1.3	0,695	0,207	Valid
	X1.4	0,668	0,207	Valid
	X1.5	0,587	0,207	Valid
	X1.6	0,598	0,207	Valid
	X1.7	0,679	0,207	Valid
Organizational Culture (X2)	X2.1	0,729	0,207	Valid
	X2.2	0,736	0,207	Valid
	X2.3	0,720	0,207	Valid
	X2.4	0,870	0,207	Valid
	X2.5	0,836	0,207	Valid
	X2.6	0,751	0,207	Valid
	X2.7	0,747	0,207	Valid

Leadership Style (X3)	X3.1	0,687	0,207	Valid
	X3.2	0,801	0,207	Valid
	X3.3	0,810	0,207	Valid
	X3.4	0,710	0,207	Valid
	X3.5	0,615	0,207	Valid
	X3.6	0,689	0,207	Valid
	X3.7	0,767	0,207	Valid
Employee Fraud	Y1.1	0,679	0,207	Valid
	Y1.2	0,802	0,207	Valid
	Y1.3	0,847	0,207	Valid
	Y1.4	0,715	0,207	Valid
	Y1.5	0,634	0,207	Valid
	Y1.6	0,487	0,207	Valid

Variable	Cronbach's Alpha	Nilai Standarisasi	Results
Internal Control	.762	0,07	Reliable
Organizational Culture	.881		Reliable
Leadership Style	.848		Reliable
Employee Fraud	.815		Reliable

Source: Processed Data (2024)

Based on the table above, it can be concluded that for the variables of internal control (X1), organizational culture (X2), leadership style (X3), and employee fraud (Y), the Pearson product moment correlation value has been obtained for each question item, which is greater than 0.2072. Thus, it can be concluded that all question items on the variables of internal control, organizational

culture, leadership style, and employee fraud are valid because all questionnaires on each variable have a value of $r_{count} \geq r_{table}$.

From the results of data processing, it was obtained that all Cronbach's Alpha values were above 0.7, so it was concluded that all research data was valid

Descriptive Statistic

Table 2
Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
X1	90	16	35	29.13	3.915
X2	90	14	35	27.67	5.055
X3	90	17	35	28.33	4.081
Y1	90	7	29	13.23	5.516
Valid N (listwise)	90				

Source: Processed Data (2024)

Based on the data presented in the table, the findings indicate that among the 90 participants in this study, the lowest recorded value for internal control was 16, while the highest was 35. The mean value stood at 29.13, with a standard deviation of 3.915. Regarding organizational culture, its lowest value was noted at 14 and the highest at 35, resulting in a mean value of 27.67 and a standard deviation of 5.055. As for

leadership style, the range spanned from a minimum of 17 to a maximum of 35, yielding a mean value of 28.33 and a standard deviation of 4.081. Lastly, employee fraud exhibited values ranging from a low of 7 to a high of 29, with an average score of 13.23 and a standard deviation of 5.516.

Normality Test

Table 3
Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.67998658
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.048
Test Statistic		.070
Asymp. Sig. (2-tailed)		<u>.200^{c,d}</u>

Source: Processed Data (2024)

According to the table provided, the normality test results indicate a significant value (Asymp. Sig. 2-tailed) of 0.200. Given

that this value exceeds 0.05, it can be concluded that the research data is normally distributed.

Coefficient of Determination

Table 4
Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.318 ^a	.101	.070	532.075

Source: Processed Data (2024)

According to the information presented in the table, it reveals that the coefficient of determination, as indicated by the adjusted R square value, is 0.101. This indicates that internal control, organizational culture, and leadership style variables

collectively account for 10.1% of employee fraud occurrences. The remaining 89.9% can be attributed to other variables not addressed in this study that contribute to employee fraud.

F test

Table 5
F test

<u>Anova^a</u>						
Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	273.411	3	91.137	3.219	.027 ^b
	Residual	2434.689	86	28.310		
	Total	2708.100	89			

Source: Processed Data (2024)

According to the data presented in the table, the analysis yielded an F value of 3.219, indicating a significant value of 0.027, which is below the threshold of 0.05. Therefore, the hypothesis is accepted. In conclusion, it can

be inferred that there exists a simultaneous impact of internal control variables, organizational culture, and leadership style on employee fraud.

T Test

Table 6
T Test

<u>Coefficients^a</u>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.766	4.562		5.428	.000
	Internal control	-.106	.196	-.075	-.544	.588
	Organizational Culture	.278	.180	.255	1.545	.126
	Leadership Style	-.569	.223	-.421	-2.551	.013

Source: Processed Data (2024)

Hypothesis 1

Based on the results that have been carried out, it can be concluded that the internal control variable has a significant value of $0.588 > 0.05$ and a coefficient value of 0.106 with a negative direction. This shows that internal control has no significant effect on employee fraud, and it can be concluded that hypothesis 1 is rejected.

Hypothesis 2

After conducting the analysis, it is evident that the organizational culture variable holds a substantial value of 0.126, which surpasses the significance threshold of 0.05. The coefficient stands at 0.278, indicating a positive correlation. This signifies that organizational culture does not exert a significant impact on employee fraud, leading to the rejection of hypothesis 2.

Hypothesis 3

Based on the conducted results, it can be deduced that the leadership style variable holds a substantial significance level of 0.013 (<0.05) with a coefficient value of 0.569, indicating a negative direction. This demonstrates that the leadership style significantly impacts and positively influences employee fraud, leading to the acceptance of hypothesis 3.

Discussion

The Effect of Internal Control on Employee Fraud

The result of research findings conducted by researchers show that there is no significant impact of internal control on employee fraud, leading to the rejection of hypothesis H1. The effectiveness of internal control does not ensure the prevention of employee fraud. Employee fraudulent behavior is influenced not only by internal control but also by other factors such as individual morality and ethics. These results align with the findings of a prior study conducted by Kesumawati & Pramuki (2021) but differ from those of Oktaviane & Pohan (2022),

who suggested that strong internal control measures can deter employees from engaging in fraudulent activities.

The Impact of Organizational Culture on Employee Fraud

According to the findings of this study, it has been determined that organizational culture does not have a significant impact on employee fraudulent behavior, leading to the rejection of hypothesis H2. The mere presence of a strong organizational culture among employees does not necessarily serve as a deterrent against fraudulent activities, as individuals with initially sound ethical standards may still engage in such behavior. Employee fraud is influenced not solely by organizational culture but also by the presence of opportunities that may tempt individuals to commit fraudulent acts. These study results align with earlier research conducted by Desviana et al. (2020). However, they diverge from the findings of studies by Indrapraja et al. (2021) and Anandya & Werastuti (2020), which suggest that organizational culture indeed impacts employee fraud.

The Impact of Leadership Style on Employee Fraud

The findings of this study suggest that leadership style significantly impacts employee fraud, thereby confirming the acceptance of Hypothesis 3. This investigation demonstrates that the leadership style within an organization plays a pivotal role in mitigating employee fraud; the quality of leadership directly correlates with the ability to address fraudulent activities. The outcomes of this study align with those of Sakti et al. (2022). Conversely, this study contradicts the findings of Paperu (2019) and Indrapraja et al. (2021), who argue that regardless of the quality of leadership, the potential for fraud remains present.

Conclusion and Recommendation

Conclusion

Based on the results of the t test conducted in this study, it can be concluded that internal control and organizational culture have no effect on employee fraud. This happens because employee fraud can occur due to opportunity and employee conditions. Meanwhile, leadership style has an influence on employee fraud, because the better the leadership style the company has, the less employee fraud can occur.

Recommendation

Recommendations that can be given to reduce employee fraud are that companies need to focus on developing more effective leadership skills. One of the steps that can be taken is to conduct specialized training designed to improve communication, conflict management and participatory decision-making skills for leaders. In addition, companies need to conduct regular evaluations of leadership styles through feedback mechanisms from employees, which can be done on an annual basis, to ensure that the leadership applied is in line with the needs of the organization. Internal controls also need to be strengthened by holding regular meetings between management and employees, which aims to create transparency and minimize opportunities for fraud. These steps are expected to create a more transparent, accountable, and high-integrity work environment, thereby reducing the potential for fraud committed by employees. For future researchers, it is recommended to add or replace variables that are relevant to employee fraud, as well as consider increasing the number of respondents to get more representative results. In addition, this research has limitations, where some companies refuse research permits, and it is difficult to get respondents according to the required criteria.

References

- Anandya, C. R., & Werastuti, D. N. S. (2020). Pengaruh Whistleblowing System, Budaya Organisasi dan Moralitas Individu Terhadap Pencegahan Fraud pada PT. Pelabuhan Indonesia III (Persero) Benoa Bali. *Jurnal Ilmiah Akuntansi dan Humanika*, 10(2), 185. <https://doi.org/10.23887/jiah.v10i2.25933>
- Anggraeni, N. M., Sailawati, S., & Malini, N. E. L. (2021). Pengaruh Whistleblowing System, Sistem Pengendalian Internal, Budaya Organisasi, dan Keadilan Organisasi Terhadap Pencegahan Kecurangan. *Jurnal Akuntansi Keuangan Dan Bisnis*, 14(1), 85–92. <https://doi.org/10.35143/jakb.v14i1.4613>
- Aprilia, K. W. I., & Yuniasih, N. W. (2021). Pengaruh Kompetensi Aparatur Desa, Moralitas Individu dan Budaya Organisasi Terhadap Pencegahan Kecurangan (Fraud) dalam Pengelolaan Keuangan desa (Studi Empiris Pada Pemerintah Desa Sekota Denpasar). *Hita Akuntansi Dan Keuangan*, 2(2), 25–45. <https://doi.org/10.32795/hak.v2i2.1521>
- Ayatullah, N. M., Harahap, M. N., & Nasution, R. (2024). Pengaruh Implementasi Good Governance Dan Pengendalian Internal Terhadap Kualitas Kinerja Laporan Keuangan Pemerintah Daerah Di Kabupaten Indramayu. *Jurnal Ilmiah Wahana Pendidikan*, 10(1), 630–639. <https://doi.org/10.5281/ZENODO.10469408>
- Butar-Butar, S. (2022). Managerial Characteristics and Investment Efficiency: Evidence from Indonesian Listed Companies. *Jurnal Dinamika Akuntansi Dan Bisnis*, 9(2), 189–204.

- <https://doi.org/10.24815/jdab.v9i2.24929>
- Desviana, D., Basri, Y. M., & Nasrizal, N. (2020). Analisis Kecurangan pada Pengelolaan Dana Desa dalam Perspektif Fraud Hexagon. *Studi Akuntansi dan Keuangan Indonesia*, 3(1), 50–73. <https://doi.org/10.21632/saki.3.1.50-73>
- Dhany, U. R., Priantono, S., & Budianto, M. (2016). Pengaruh Gaya Kepemimpinan dan Budaya Organisasi Terhadap Peminimalisiran Fraud (Kecurangan) Pengadaan Barang/Jasa Pada Dinas Pekerjaan Umum Kota Probolinggo. *Jurnal Ilmiah Ecobuss*, 4(2), 46–60.
- Fatchurrohman, M., Ma'arif, M. S., & Puspitasari, F. D. (2023). Analisis Gaya Kepemimpinan Dalam Meningkatkan Efektivitas Kinerja Karyawan Pada Pt Graha Seribu Satu Jaya. *Media Mahardhika*, 22(1), 88–101. <https://doi.org/10.29062/mahardika.v22i1.794>
- Firnanda, R., Fariz, M., Pangestu, L. P., & Umar, H. (2019). Pengaruh Budaya Organisasi Dan Kesesuaian Kompensasi Terhadap Pencegahan Kecurangan Dengan Pengendalian Internal Sebagai Variabel Moderasi. *Prosiding Seminar Nasional Cendekiawan*, 2. <https://doi.org/10.25105/semnas.v0i0.5779>
- Handojo, W., Al Juhani, A. A. S., Apiani, D. I. N., & Johan, J. (2021). Analisis tipe gaya kepemimpinan yang berpengaruh terhadap kinerja karyawan PT Ayo Media Network. *Jurnal Manajemen Maranatha*, 20(2), 145–158. <https://doi.org/10.28932/jmm.v20i2.3041>
- Hartono, J. (2013). *Metodologi Penelitian Bisnis Edisi 6* (6th ed.). BPFE Yogyakarta.
- Hastuti, T. D., Ghozali, I., & Yuyetta, E. N. A. (2017). The Effect of Company Life Cycles on The Accruals Earnings Management with Internal Control System as Moderating Variable. *Polish Journal of Management Studies*, 15(1), 66–75. <https://doi.org/10.17512/pjms.2017.15.1.07>
- Hastuti, T. D., Indarto, S. L., & Claudia, G. (2023). Could Personality, Characteristics of Violations, and Perceptions of The Organizational Environment be a Factor Driving The Whistleblowing Intention? *Business: Theory and Practice*, 24(2), 360–370. <https://doi.org/10.3846/btp.2023.17371>
- Herlita, S., & Bayunitri, B. I. (2021). Pengaruh Pengendalian Internal Terhadap Pencegahan Kecurangan (Studi Kasus pada PT. Dirgantara Indonesia (Persero) Kota Bandung). *Jurnal Akuntansi Bisnis Dan Ekonomi*, 7(1), 1805–1830. <https://doi.org/10.33197/jabe.vol7.iss1.2021.628>
- Indrapraja, M. H. D., Agusti, R., & Mela, N. F. (2021). Pengaruh Gaya Kepemimpinan, Budaya Organisasi, Kompetensi dan Religiusitas terhadap Kecurangan (Fraud) Aparatur Sipil Negara. *CURRENT: Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 2, 166–183.
- Kesumawati, L. E., & Pramuki, N. M. W. A. (2021). Pengaruh Pengendalian Internal dan Moralitas Individu Terhadap Kecurangan (Fraud). *Hita Akuntansi Dan Keuangan*, 2(2), 524–543. <https://doi.org/10.32795/hak.v2i2.1570>
- Khairi, H. (2019). Analisis Fraud Diamond Theory dalam Mendeteksi Terjadinya Manajemen Laba pada Laporan Keuangan Perusahaan. *Jurnal Manajemen*, 10(2), 176.

- <https://doi.org/10.32832/jm-uika.v10i2.2552>
- Khumaira, A. T. (2021). Evaluasi Pengendalian Internal Sistem Informasi Akuntansi Atas Siklus Penjualan dan Penerimaan Kas (Studi Kasus pada PT Geoff Maksimal Jaya). *Jurnal Proaksi*, 8(1), 298–302. <https://doi.org/10.32534/jpk.v8i1.1806>
- Marciano, B., Syam, A., Suyanto, & Ahmar, N. (2021). Penerapan Pengendalian Internal Terhadap Kecurangan: Sebuah Literatur Review. *WACANA EKONOMI (Jurnal Ekonomi, Bisnis Dan Akuntansi)*, 20(2), 130–137. <https://doi.org/10.22225/we.20.2.2021.130-137>
- Novitasari, D., & Kusumastuti, E. D. (2019). Pengaruh Persepsi Karyawan mengenai Keefektifan Pengendalian Internal dan Kesesuaian Kompensasi Finansial serta Non Finansial terhadap Pencegahan Kecurangan Akuntansi. *Peran Perguruan Tinggi Dalam Menghadapi Disruptive Innovation Untuk Meningkatkan Daya Saing Bangsa*. Prosiding Industrial Research Workshop and National Seminar. <https://doi.org/10.35313/irwns.v10i1.1475>
- Oktavianeu, N. H., & Pohan, H. T. (2022). Pengaruh Pengendalian Internal dan Lingkungan Kerja Terhadap Kecenderungan Kecurangan Akuntansi pada Perusahaan Startup di DKI Jakarta. *Jurnal Ekonomi Trisakti*, 2(2), 1143–1154. <https://doi.org/10.25105/jet.v2i2.14530>
- Paperu, V. (2019). *Pengaruh Pengendalian Internal, Gaya Kepemimpinan dan Ketidaksesuaian Kompensasi Terhadap Tindakan Kecurangan Karyawan Pada Perusahaan Retail Vapor (Rokok Elektrik) di Kabupaten Sleman, Yogyakarta* [Undergraduate Thesis]. Universitas Islam Indonesia.
- Putra, I. P. M. J. S., & Sihombing, R. P. (2023). The potential of corruption based on Hofstede cultural dimensions and institutional quality: An international evidence. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-02-2023-0039>
- Putri, M., Anugerah, R., & Desmiyawati. (2021). *Pengendalian, moralitas, kepemimpinan, kompensasi, aturan dan kecurangan akuntansi pada OPD Kabupaten Indragiri Hulu*. 3.
- Sagala, S. G., & Siagian, V. (2021). Pengaruh Fraud Hexagon Model Terhadap Fraudulent Laporan Keuangan pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di BEI Tahun 2016-2019. *Jurnal Akuntansi*, 13(2), 245–259. <https://doi.org/10.28932/jam.v13i2.3956>
- Sakti, F. R., Rahmawati, R., & Hamid, R. S. (2022). Pengaruh Pengendalian Internal Dan Gaya Kepemimpinan Terhadap Kecenderungan Kecurangan (Fraud). *Owner*, 6(3), 3077–3084. <https://doi.org/10.33395/owner.v6i3.932>
- Santini, N. K. M., & Wati, N. W. A. E. (2021). Pengaruh Efektivitas Pengendalian Internal, Budaya Organisasi dan Ketaatan Aturan Akuntansi Terhadap Kecenderungan Kecurangan Akuntansi Dalam Pelaporan Pendapatan Untuk Pajak Hotel. *Hita Akuntansi dan Keuangan*, 2(2), 223–241. <https://doi.org/10.32795/hak.v2i2.1541>
- Sihombing, R. P. (2023). Mapping of Internal Audit Quality on the Public Sector in Indonesia: A Systematic Review. *Jurnal Economia*, 19(1), 81–94. <https://doi.org/10.21831/economia.v19i1.38073>

Ulandari, N. K. S. A., & Muliati, N. K. (2022). Pengaruh Efektivitas Pengendalian Internal, Kesesuaian Kompensasi, dan Moralitas Individu Terhadap Kecenderungan Kecurangan (Fraud) pada Lembaga Perkreditan Desa di Kecamatan Kerambitan. *Hita Akuntansi dan Keuangan*, 3(4), 69–78. <https://doi.org/10.32795/hak.v3i4.32>

26