



The Influence of Religiosity, Organizational Culture, Implementation of Internal Controls and Information Asymmetry on Accounting Fraud

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Abstract

This study aims to examine the effect of religiosity, organizational culture, internal control implementation, and information asymmetry on accounting fraud in regional apparatus organizations (OPD) Jambi province. The population in this study is the Regional-Dinas Apparatus Organizations, totaling 21 offices in Jambi Province. The sample selected in this study consisted of 3 (three) people, including the Head of OPD, OPD Financial Administrative Officer, and OPD Treasurer, so that the total number of respondents was 63 people. This research data collection technique by distributing questionnaires to research respondents. The data analysis technique used in this study is multiple linear regression analysis. The results of the study found that simultaneously religiosity, organizational culture, internal control implementation, and information asymmetry affects accounting fraud in regional apparatus organizations (OPD) Jambi Province. Partially the variables of religiosity, implementation of internal control, and information asymmetry have an effect on accounting fraud, while organizational culture variables have no effect on accounting fraud.

Keywords: Religiosity, Organizational Culture, Internal Control Implementation, Information Asymmetry, Accounting Fraud

Introduction

Cases in Indonesia related to fraud in accounting are increasingly common. An increase in accounting fraud will result in enormous losses in all sectors. For example, low levels of organizational productivity, reduced social costs for society, damage to public trust, emergence of individuals who switch services to other organizations, and reduced interest from partners to participate can be a problem due to losses from acts of accounting fraud. The practice of accounting fraud is unlike that which occurs in the private sector, but in practice fraud is more likely to occur in the public sector (Sari & Ardiana, 2019).

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According to the Indonesian Association of Accountants (IAI) accounting fraud is (1) misstatement arising from fraud in financial reporting is intentional misstatement or omission of amounts or disclosures in financial statements to deceive users of financial statements, (2) misstatements arising from misuse assets (often referred to as misappropriation or embezzlement) related to theft of entity assets resulting in financial statements not being presented in accordance with generally accepted accounting principles (PABU) in Indonesia (Sari & Ardiana, 2019).

The Supreme Audit Agency (BPK) of the Republic of Indonesia (2007) defines fraud as a type of unlawful act that is carried out intentionally to get something by fraudulent means. The definition of fraud above shows the aspects of fraud are deception, dishonesty (dishonest), and intention (intent). Based on the theory of fraud risk factors by Cressey (1953), says that there are three situations why people commit fraud, namely: (1) Pressure, namely the existence of pressure or the need to commit fraud. Pressure can cover almost anything including lifestyle, economic demands, etc including financial and non-financial problems; (2) Opportunity, which is a situation that opens opportunities to allow fraud to occur. There is an opportunity for fraud to occur Opportunities are created due to internal control weaknesses, ineffective management controls or abuse of position and authority. For this reason, organizations must build effective internal controls so that every employee cannot commit fraud and the organization provides fraud detection; and (3) Rationalization, namely the existence of attitudes, character, or a set of ethical values that enable certain parties to commit fraud (Sari & Prabowo, 2019).

One type of fraud according to ACFE (2016) is: corruption ranks first as the most detrimental type of fraud. The corruption case within the Jambi Provincial Education Office involved the former Head of the Jambi Provincial Education Office with the initials IK who became a suspect in a corruption case in the Qur'an Illiteracy Eradication Program (PBAQ) funds worth Rp. 3.2 billion. This case is detrimental to the state because there is a fictitious job in procuring teaching aids for the Quran Illiteracy Eradication Program (PBAQ).(B1, 2015).

Another phenomenon at the Jambi Provincial Education Office is in accordance with the BPK audit findings. The Audit Board of the Republic of Indonesia (BPK) Representative of Jambi Province submitted an Audit Report (LHP) on the 2017 Fiscal Year (LKPD) Regional Government Financial Statements (TA) of Jambi Province, to the Regional People's Representative Council (DPRD) of Jambi Province. Based on the audit conducted by the BPK on the Jambi Province LKPD in 2017, including the implementation of the action plan that had been carried out by the Jambi Provincial government, the BPK provided a Unqualified Opinion (WTP) on the Jambi Province LKPD in 2017. However, the BPK still found several significant weaknesses in internal control and non-compliance with laws and regulations that need to be corrected and need to be followed up immediately, namely: Management and BOS at the Education Office are not in accordance with the provisions stipulated in the circular of the Minister of Home Affairs, the administration and presentation of fixed assets obtained from the transfer of authority is insufficient, the procurement of teaching aids or SMK practice through direct appointment to the Jambi Provincial Education Office is not in accordance with the provisions Rp. 3.20 billion (Rins,

2018)

The next phenomenon was the 2019 Jambi Province Representative Audit Agency (BPK) submitted an Audit Report (LHP) on the Jambi Provincial Government Financial Report (LKPD) for the 2018 fiscal year at a plenary meeting at the Jambi Province DPRD. Based on the audit that has been carried out by the BPK on the LK of the Jambi Provincial government, including the implementation of the action plan that has been implemented by the Jambi Provincial government, the BPK has provided a Unqualified Opinion (WTP) on the 2018 LKPD. An examination of the Financial Statements (LK) aims to provide an opinion on the fairness of submission LK. Head of BPK Jambi Province Representative Hery Ridwan said the WTP opinion was a professional statement by examiners regarding the fairness of the presentation of LK and was not a guarantee that the LK presented by the government was free from fraud. The problems that need to receive joint attention are the findings of teacher allowance cash at the Jambi Province Education Office with a balance of Rp. 250 million. Then related to the management of BOS Funds at the Treasurer because there are minus balances recorded, the business administration is still not orderly, the records still have minus balances which should not be allowed. In addition, the findings showed that the management and administration of fixed assets of land, machine tools, buildings and structures as well as roads, irrigation and networks were inadequate, there was a shortage of work volume of Rp. 6.09 billion for 13 road and bridge work packages. Then there is the construction of new classrooms on a self-managed basis not supported by complete and legal accountability of Rp. 2.02 billion, taxes have not been paid to the state treasury of Rp. 278, 16 million and the remaining funds for self-management activities have not been deposited by the region in the amount of Rp. 115.97 million (Rina, 2019).

Research that has been conducted by Mita & Indraswarawati (2021) found religiosity had a positive and significant effect on fraud. This means that the higher the level of religiosity, the lower the level of cheating.

Research that has been conducted by Indrapraja et al (2021) found that organizational culture has an effect on fraud. Organizational culture can be an opportunity for members of the organization to commit fraud.

Research that has been conducted by Pratiwi & Budiasih (2020) and Sari & Ardiana (2019) found that the implementation of internal control has an effect on accounting fraud. Improved implementation of internal control can reduce the level of fraud.

Research that has been conducted by Ameilia & Rahmawati (2020) found results that information asymmetry has a significant effect on accounting fraud. This shows that the higher the information asymmetry, the higher the accounting fraud.

This research refers to research conducted by Pratiwi & Budiasih (2020) which examines internal control, organizational culture and accounting fraud tendencies. Study Pratiwi & Budiasih (2020) found that internal control and organizational culture have a negative effect on accounting tendencies. The difference between this study and replicated research, Pratiwi & Budiasih (2020) uses two independent variables in explaining the tendency of accounting fraud, namely internal control and organizational culture, while this study adds religiosity and information asymmetry variables. The addition of religiosity variables based on research Egita (2020) about the Effect of Religiosity, Reward and Punishment, and Job Rotation on Fraud, and the addition of information asymmetry

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variables based on research Ameilia & Rahmawati (2020) about the influence of individual morality, the effectiveness of internal controls, the appropriateness of compensation and information asymmetry. The addition of this information asymmetry variable is also based on research Mardiyanto (2022) where journals published during 2018 to 2022 found that the most influential (determinant) factors for the occurrence of accounting fraud were information asymmetry.

Literature Review

Agency Theory

Jensen and Meckling's (1976) agency theory is often used to explain accounting fraud. Agency theory intends to solve two problems that occur in agency relationships. Problems that arise due to differences in interests between principals and agents are called *agency problems*.

Agency theory has been practiced in the public sector, especially central and regional governments. Public sector organizations aim to provide maximum service to the community for the resources used to meet the needs of many people. The government cannot manage and allocate resources alone, so the government gives authority to other parties to manage resources (Halim & Kusufi, 2018), such as the Regional Government Organization (OPD) as a service institution. The relationship between agency theory and this research is that the Local Government Organizations (OPD) Offices in Jambi Province are public agencies, namely acting as agents who must establish certain strategies in order to provide the best service to principals in terms of performance.

Agency theory views local government as an agent and for the community (*principal*) will act with full awareness of their own interests and view that regional governments cannot be trusted to act in the best way for the community. Agency theory explains that there is a lot of information asymmetry between agents (government) who have direct access to information and principals (public), this information asymmetry allows fraud by agents (government) (Sari & Prabowo, 2019).

Religiosity

Religiosity according Maulidya & Fitri (2020) is belief in God accompanied by a commitment to follow the principles believed to be established by God. Religiosity has an influence on a person's behavior where in life in society religiosity is used as the norm because people believe that religiosity is able to control society so that the potential for someone to act something that is not permitted by religion can be minimized (Cahyadi & Sujana, 2020).

The high religiosity of a person will make them afraid to act like that or believe because there is a belief that whatever is done at this time will produce results or karma from behavior where these results will be reaped in the future even in the next life.

Organizational culture

Awareness of the existence of fraud can be incorporated into an organizational culture, in this case the notion of organizational culture itself is a system adopted by members of an organization or company which is a thing to distinguish that organization or company from other organizations or companies. Accordingly according Wulandari (2017),

organizational culture is a value that is shared by members of the organization which is manifested in the form of behavioral attitudes or commitment to the organization or company.

Organizational culture is a factor that can shape behavior in an organization. Good or bad behavior of members of the organization is based on the rationalization of the correctness of the habits regulated by the organization. The attitude of assuming that an act of cheating is right is a rationalization formed by a culture that is not good for the organization.

Internal Control Implementation

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013) internal control is representative of all activities within the organization that must be carried out, where the processes carried out by the board of commissioners are aimed at providing adequate assurance about achieving effective operational control objectives and efficiency, reliability of financial reports, and compliance with applicable laws (Maulidya & Fitri, 2020). Internal control is a process that provides confidence in the reliability of financial reports so as to achieve effectiveness and efficiency in an organization (Pratiwi & Budiasih, 2020).

Internal control according to Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP) and Sepbrina (2020) consists of five interrelated components, among others:

- a. The control environment sets the tone for an organization, influencing the control consciousness of its people. The control environment is the foundation for all components of internal control, providing discipline and structure.
- b. Risk assessment is entity identification and analysis.
- c. Control activities.
- d. Information and communication.
- e. Internal control monitoring.

Information Asymmetry

Information asymmetry is an imbalance of information held by principals and agents. Information asymmetry is a situation when not all circumstances are known by both parties (agent and principal), and as a result, when certain consequences are not considered by the parties concerned Ameilia & Rahmawati (2020).

Information asymmetry can lead to accounting fraud in government, usually occurring in the process of preparing regional budgets and financial reports. When information asymmetry occurs, the opportunity to commit fraud will be even greater.

Accounting Fraud

Fraud is an act that is carried out cunningly and has a deceptive nature, but the aggrieved party is often unaware even though the act is very detrimental. Fraud is an act committed by someone as a result of human ingenuity designed by providing false information in order to gain excess advantage from other people.

According to the Association of Certified Fraud Examiners (ACFE), explaining fraud as a deliberate lie to gain the advantage of another person or group. ACFE categorizes

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fraudulent acts within the organization into 3 (three) types, namely: asset misappropriation, fraudulent statements and corruption. Asset misappropriation is the misuse/theft of assets or property of an organization or other party. Meanwhile, a fraudulent statement is an act of covering up the actual financial condition by carrying out financial engineering in the presentation of financial statements (Kusumastutii, 2019).

Research Model

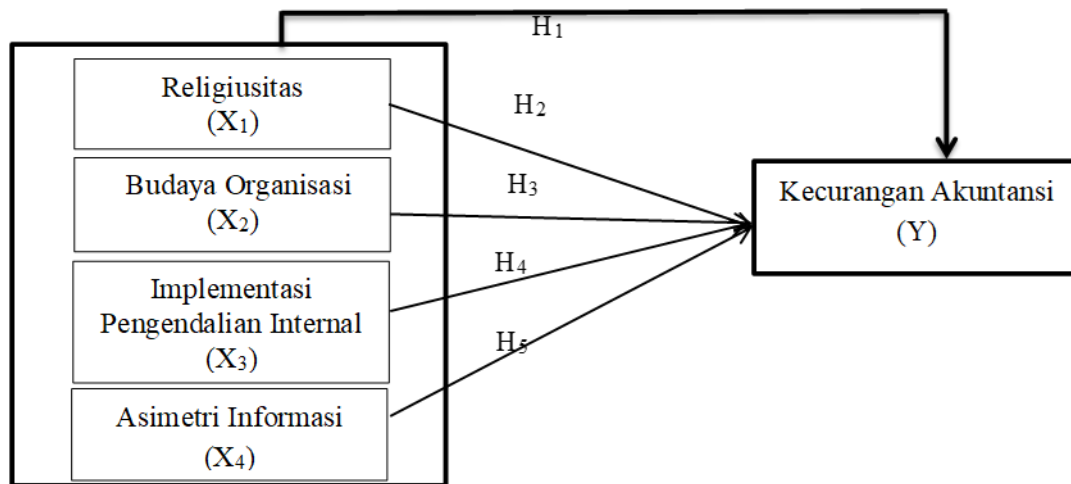


Figure 1. Research Model

Research Hypothesis

H₁: Religiosity, Organizational Culture, Implementation of Internal Control and Information Asymmetry towards Accounting Fraud

H₂: Religiosity has an effect on Accounting Fraud

H₃: Organizational Culture influences Accounting Fraud

H₄: Implementation of Internal Control has an effect on Accounting Fraud

H₅: Information asymmetry affects accounting fraud

Research Method

1. Research Approach

The type of research used in this research is quantitative. Quantitative research is research that has the objective of testing or verifying theory, placing theory deductively as the basis for determining and solving research problems (Indriantoro & Supomo, 2018). This research is a causality research which is a study that examines whether one variable causes other variables to change or not (Now, 2017). The objects to be examined in this research are variables related to the research, namely, religiosity, organizational culture, implementation of internal control and information asymmetry which are the independent

variables, and accounting fraud which are the dependent variables. The subject of this research is the Regional Apparatus Organization (OPD) of the Service in Jambi Province.

2. Data Types and Sources

This type of research data is primary data. Sources of data in this study include primary data, namely data obtained directly from the results of field research (Field Research) at the institution through the distribution of questionnaires.

3. Population and Sample

The population in this study is the Regional Apparatus Organization (OPD) with a total of 21 offices in Jambi Province. The sample is part of the population (Indriantoro & Supomo, 2018). The sampling technique in this study was to use a purposive sampling method, namely a sampling technique using certain criteria (Indriantoro & Supomo, 2018). The sample chosen in this study was the Head of OPD Service, Office OPD Finance Administration Officer, and Office OPD Treasurer because they had a direct role in preparing financial reports.

4. Measuring Scale Technique

The measurement scale used in this study is in the form of a semantic differential which is identified with the two extreme poles of the respondent's attitude in addressing the given statement (Now, 2017). The differential semantic scale in this study is in the form of an Agree-Disagree Scale. This scale develops statements that produce agree-disagree answers in the value range 1-10 and includes an interval scale (Pangestu & Poerbo, 2021). There are two forms of statements that use differential semantics, namely positive statements to measure positive interest, and negative statement forms to measure negative interest. Positive statements are given a score of 1-10, while negative statements are given a score of 10-1. The differential semantic scale was chosen to fill out the research questionnaire so that the researcher could obtain the results of the respondents' overall answers with a large range and no neutral tendency. Answers on a scale of 1-5 indicate that statements tend to disagree, while answers on a scale of 6-10 indicate statements tend to agree.

5. Instrument Quality Test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is declared valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2018).

The reliability test is used to determine the consistency or regularity of the measurement results of an instrument when the instrument is used as a measuring instrument for an object or respondent (Indriantoro & Supomo, 2018). The results of the reliability test reflect whether or not a research instrument can be trusted based on the level of stability and accuracy of a measuring instrument in the sense that the measurement results obtained are the correct size of something being measured, in this study the criterion used is one shot, meaning one measurement is carried out only and compared to other questions or in other words to measure the correlation between the answers to the questions. SPSS provides a facility to measure reliability with the Cronbach Alpha statistical test > 0.70 (Ghozali, 2018).

6. Data analysis method

Descriptive statistics are used to analyze and present quantitative data with the aim of providing an overview or description of a data seen from the average value (mean), standard deviation, variance, maximum, minimum (Ghozali, 2018).

The data analysis method used in this study is multiple linear regression analysis to determine the effect of the independent variables (religiosity, organizational culture, implementation of internal controls and information asymmetry) on the dependent variable (accounting fraud). The data obtained is then processed and interpreted. Data processing uses the SPSS For Window Version 25 program, with the regression equation used to test the hypothesis:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Information:

Y	=Accounting Fraud
α	=Constant
$\beta_1 \beta_2 \beta_3 \beta_4$	=Regression coefficient
X1	=Religiosity
X2	=Organizational culture
X3	=Internal Control Implementation
X4	=Information Asymmetry
e	= errors

7. Hypothesis testing

The research hypothesis was tested using a multiple regression analysis model. Hypothesis testing is used to test whether or not there is an influence of the independent variables on the dependent variable, in testing this hypothesis the help of the SPSS 25 for Windows program package is used. Hypothesis testing is carried out in two stages, namely:

1. Stage 1 is to test the research model with the F test. This research model can be said to fit the probability test of significance <0.05 .
2. Stage 2 is to test the hypothesis with the t test, the t test is used to determine the effect of each independent variable on the dependent variable.

8. Coefficient of Determination (R^2)

The coefficient of determination or R^2 is used to determine how far the model's ability to explain the dependent variation (Ghozali, 2018). According to Ghozali (2018) the fundamental weakness of using the coefficient of determination (R^2) is the bias towards the number of independent variables included in the model. Each additional one independent variable, then R^2 must increase regardless of whether the variable has a significant effect on the dependent. Therefore, many researchers recommend using the Adjusted R^2 Square value when evaluating which is the best regression model. Adjusted R^2 Square value can

increase or decrease if one independent variable is added to the model. Adjusted R^2 ranges from zero to 1 ($0 \leq \text{adjusted } R^2 \leq 1$)

Research Result

Descriptive statistics

Descriptive statistics are used to analyze and present quantitative data with the aim of providing an overview or description of a data seen from the average value (mean), standard deviation, variance, maximum and minimum. The measurements used in this study are the mean, standard deviation, maximum and minimum. The mean is used to find out the data in question. The standard deviation is used to find out how much the data varies from the average. Maximum is used to determine the largest amount of data in question. Minimum is used to find the smallest amount of data in question (Ghozali, 2018).

Table 1
Descriptive statistics

Descriptive Statistics					
	N	Minimum	Maximum	Means	std. Deviation
X1	61	7.20	10.00	9.3410	.72512
X2	61	4.33	9.00	7.4681	.88683
X3	61	6.08	10.00	8.4641	.87198
X4	61	3.86	9.29	6.9836	1.53886
Y	61	1.50	4.36	2.5831	.59407
Valid N (listwise)	61				

Source: SPSS output data processed, 2023

Table 1 above shows that the number of research data (N) is 61 data. Accounting fraud variable (Y) has a minimum value of 1.50 and a maximum value of 4.36. the average value is 2.5831 with a standard deviation value of 0.59407. The religiosity variable (X₁) has a minimum value of 7.20 and a maximum value of 10.00. The average is 9.3410 with a standard deviation value of 0.72512. Organizational Culture Variable (X₂) has a minimum value of 4.33 and a maximum value of 9.00. The average is 7.4681 with a standard deviation value of 0.88683. Internal Control Implementation Variable (X₃) has a minimum value of 6.08 and a maximum value of 10.00. The average is 8.4641 with a standard deviation value of 0.87198. The Information Asymmetry variable (X₄) has a minimum value of 3.86 and a maximum value of 9.29.

Validity test

1. Religiosity Validity Test Results (X₁)

Table 2
Validity Test Results for Religiosity Indicators (X₁)

Indicator	Comparison of Significance Values			
	Sig	Sig level.	Information	validity
X1.1	0.000	0.05	Sig. < 0.05	Valid
X1.2	0.000		Sig. < 0.05	Valid

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X1.3	0.000		Sig. < 0.05	Valid
X1.4	0.000		Sig. < 0.05	Valid
X1.5	0.000		Sig. < 0.05	Valid

Source: SPSS output data processed, 2023

The test results in table 2 above show that each indicator is valid at the sig. < 0.05. The research instrument which amounted to five statements in the study was able to measure the religiosity variable.

2. Organizational Culture Validity Test Results (X₂)

Table 3
Validity Test Results for Organizational Culture Indicators (X₂)

Indicator	Comparison of Significance Values			
	Sig	Sig level.	Information	validity
X2.1	0.000	0.05	Sig. < 0.05	Valid
X2.2	0.000		Sig. < 0.05	Valid
X2.3	0.012		Sig. < 0.05	Valid
X2.4	0.000		Sig. < 0.05	Valid
X2.5	0.000		Sig. < 0.05	Valid
X2.6	0.000		Sig. < 0.05	Valid
X2.7	0.000		Sig. < 0.05	Valid
X2.8	0.000		Sig. < 0.05	Valid
X2.9	0.000		Sig. < 0.05	Valid

Source: SPSS output data processed, 2023

Based on the test results in table 3, each indicator is valid in sig. < 0.05. The research instrument, amounting to nine statements in the research, has been able to measure organizational culture variables.

3. Internal Control Implementation Validity Test Results (X₃)

Table 4
Validity Test Results for Internal Control Implementation Indicators (X₃)

Indicator	Comparison of Significance Values			
	Sig	Sig level.	Information	validity
X3.1	0.000	0.05	Sig. < 0.05	Valid
X3.2	0.000		Sig. < 0.05	Valid
X3.3	0.000		Sig. < 0.05	Valid
X3.4	0.000		Sig. < 0.05	Valid
X3.5	0.000		Sig. < 0.05	Valid
X3.6	0.000		Sig. < 0.05	Valid
X3.7	0.000		Sig. < 0.05	Valid
X3.8	0.000		Sig. < 0.05	Valid
X3.9	0.000		Sig. < 0.05	Valid

X3.10	0.000		Sig. < 0.05	Valid
X3.11	0.000		Sig. < 0.05	Valid
X3.12	0.000		Sig. < 0.05	Valid
X3.13	0.000		Sig. < 0.05	Valid

Source: SPSS output data processed, 2023

Based on the test results in table 4, each indicator is valid in sig. < 0.05. The research instrument, which amounts to thirteen statements in this study, has been able to measure the implementation of internal control variables.

4. Information Asymmetry Validity Test Results (X₄)

Table 5

Validity Test Results for Information Asymmetry Indicators (X₄)

Indicator	Comparison of Significance Values			
	Sig	Sig level.	Information	validity
X4.1	0.000	0.05	Sig. < 0.05	Valid
X4.2	0.000		Sig. < 0.05	Valid
X4.3	0.000		Sig. < 0.05	Valid
X4.4	0.000		Sig. < 0.05	Valid
X4.5	0.000		Sig. < 0.05	Valid
X4.6	0.000		Sig. < 0.05	Valid
X4.7	0.000		Sig. < 0.05	Valid

Source: SPSS output data processed, 2023

Based on the test results in table 5, each indicator is valid at sig. < 0.05. The research instrument, which consists of seven statements in this study, was able to measure the information asymmetry variable.

5. Accounting Fraud Validity Test Results (Y)

Table 6

Validity Test Results for Accounting Fraud (Y)

Indicator	Comparison of Significance Values			
	Sig	Sig level.	Information	validity
Y. 1	0.000	0.05	Sig. < 0.05	Valid
Y.2	0.000		Sig. < 0.05	Valid
Y.3	0.000		Sig. < 0.05	Valid
Y.4	0.000		Sig. < 0.05	Valid
Y.5	0.000		Sig. < 0.05	Valid
Y.6	0.000		Sig. < 0.05	Valid
Y.7	0.000		Sig. < 0.05	Valid
Y. 8	0.000		Sig. < 0.05	Valid
Y.9	0.000		Sig. < 0.05	Valid
Y.10	0.000		Sig. < 0.05	Valid

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Y.11	0.000		Sig. < 0.05	Valid
Y. 12	0.029		Sig. < 0.05	Valid
Y. 13	0.000		Sig. < 0.05	Valid
Y.14	0.042		Sig. < 0.05	Valid

Source: SPSS output data processed, 2023

Based on the test results in table 6 that each indicator is valid at sig. < 0.05. the research instrument totaling fourteen statements in the study has been able to measure accounting fraud variables.

Reliability Test

Table 7
Reliability Test Results

Variable	Statement Items	<i>Cronbach Alpha</i> (α)	Information
Religiosity (X1)	5	0.898	Reliable
Organizational Culture (X2)	9	0.776	Reliable
Internal Control Implementation (X3)	13	0.937	Reliable
Information Asymmetry (X4)	7	0.845	Reliable
Accounting Fraud (Y)	14	0.877	Reliable

Source: SPSS output data processed, 2023

The results of testing the reliability of the research questionnaire produced a Cronbach's alpha number greater than 0.70. These results can be stated that all statements from the variables of religiosity, organizational culture, internal control implementation, information asymmetry, and accounting fraud have been tested for reliability so that they are declared reliable.

Multiple Linear Regression Analysis

Table 8
Multiple Regression Analysis
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		

1	(Constant)	7,722	.928		8,320	.000
	X1	-.210	.104	-.256	-2,025	048
	X2	-.039	.088	-.058	-.447	.656
	X3	-.269	.101	-.394	-2,662	010
	X4	-.087	.042	-.227	-2.101	040

a. Dependent Variable: Y

Source: SPSS output data processed, 2023

Based on table 8 above, the regression equation obtained is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

$$Y = 7.722 - 0.210X_1 - 0.039X_2 - 0.269X_3 - 0.087X_4 + e$$

Information :

Y : Accounting Fraud
 α : Constant
 $\beta_1 \beta_2 \beta_3 \beta_4$: Regression Coefficient
X1 : Religiosity
X2 : Organizational culture
X3 : Implementation of Internal Control
X4 : Information Asymmetry
e : error

The multiple linear regression equation above can be interpreted that:

1. The value of the constant is positive, which is equal to 7.722. If the variables of religiosity, organizational culture, implementation of internal control and information asymmetry are equal to zero, then accounting fraud (Y) is worth 7.722.
2. The regression coefficient value for the religiosity variable is negative, which is -0.210. This means that religiosity can reduce accounting fraud (Y).
3. The regression coefficient value for the organizational culture variable is negative at -0.039. This means that organizational culture is able to reduce accounting fraud (Y).
4. The regression coefficient for the internal control implementation variable has a negative value of -0.269. This means that the implementation of internal control is able to reduce accounting fraud (Y).
5. The regression coefficient value for the information asymmetry variable is negative by -0.087. This means that information asymmetry can reduce accounting fraud (Y).

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Hypothesis testing

F test

Table 9
F test results
ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8,816	4	2,204	9,987	.000b
	residual	12,359	56	.221		
	Total	21.175	60			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

Source: SPSS output data processed, 2023

Based on table 9, the results are obtained, namely that the Fcount value is 9.987 with a significance number of $0.000 < 0.05$ ($\alpha = 5\%$). religiosity, organizational culture, internal control implementation, and information asymmetry affect accounting fraud (**H1 is accepted**).

t test

Based on table 8 above, it shows that the sig. religiosity variable (X1) $0.048 < 0.05$ ($\alpha = 5\%$). This means that religiosity affects accounting fraud (**H2 is accepted**). sig. value organizational culture variable (X2) $0.656 > 0.05$ ($\alpha = 5\%$). This means that organizational culture has no effect on accounting fraud (**H3 is not accepted**). sig. value internal control implementation variable (X3) $0.010 < 0.05$ ($\alpha = 5\%$). This means that the implementation of internal control affects accounting fraud (**H4 is accepted**). sig. value information asymmetry variable (X4) $0.040 < 0.05$ ($\alpha = 5\%$). This means that information asymmetry affects accounting fraud (**H5 accepted**).

Coefficient of Determination (R²)

Table 10
Determination Test Table
Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.645a	.416	.375	.46978

a. Predictors: (Constant), X4, X3, X1, X2

Source: SPSS output data processed, 2023

Based on the results of the determination test in table 10, it is known that the Adjusted R Square value is 0.375 which means that 37.5% of the magnitude of accounting fraud can be

explained by the variables of religiosity, organizational culture, internal control implementation, and information asymmetry while the remaining 62.5% (100 The other % - 37.5%) is explained by other variables outside the model, such as competence, observance of accounting rules, appropriateness of compensation, and unethical behavior.

Discussion

1. The Influence of Religiosity, Organizational Culture, Internal Control Implementation, and Information Asymmetry on Accounting Fraud

The results of testing the effect of religiosity, organizational culture, internal control implementation, and information asymmetry on accounting fraud show a significance value of $0.000 < 0.05$ ($\alpha = 5\%$). This means that there is a significant influence between religiosity, organizational culture, internal control implementation, and information asymmetry on accounting fraud (**H₁ is accepted**). The results of the determination test show that the Adjusted R Square value is 0.375 which means that 37.5% of the magnitude of accounting fraud can be explained by the variables of religiosity, organizational culture, internal control implementation, and information asymmetry while the remaining 62.5% (100% - 37, The other 5%) is explained by other variables outside the model. The results of research conducted by Indrapraja et al (2021), Mita & Indraswarawati (2021), Sela (2021), Pujayani & Dewi (2021), Maulidya & Fitri (2020), Hasuti & Wiratno (2020), Pratiwi & Budiasih (2020), Ameilia & Rahmawati (2020), Sari & Ardiana (2019) as well as Nita & Supadmi (2019) supports this research where religiosity, organizational culture, internal control implementation, and information asymmetry affect accounting fraud. The higher the level of religiosity, organizational culture, implementation of internal control and information asymmetry, the lower the level of accounting fraud.

2. The Effect of Religiosity on Accounting Fraud

The results of testing the effect of religiosity on accounting fraud show that the significance value is $0.048 < 0.05$ ($\alpha = 5\%$). This means that religiosity has an effect on accounting fraud (**H₂ is accepted**).

This is in accordance with the results of several studies conducted by Mita & Indraswarawati (2021), Maulidya & Fitri (2020) and Egita (2020) namely religiosity affects accounting fraud. This shows that the higher the level of religiosity, the lower the level of accounting fraud, someone who is believed to be obedient and has the correct religious understanding always implements the right behavior in everyday life, therefore the higher the level of one's religiosity, the lower the fraud that occurs.

3. The Influence of Organizational Culture on Accounting Fraud

The results of testing the influence of organizational culture on accounting fraud show that the significance value is $0.656 > 0.05$ ($\alpha = 5\%$). This means that organizational culture has no effect on accounting fraud (**H₃ is not accepted**).

The results of this study are supported by research Hasuti & Wiratno (2020) who also found that organizational culture did not affect the likelihood of accounting fraud occurring. The good or bad organizational culture that exists in an organization does not guarantee that accounting

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fraud will not occur. This is because the desire to commit fraud arises within an individual, depending on the motivation that the individual has, not from the organizational culture.

The results of this study are not in line with research Indrapraja et al (2021), Pujayani & Dewi (2021), and Pratiwi & Budiasih (2020) namely organizational culture influences accounting fraud. Where this shows that the better the organizational culture will cause the level of accounting fraud to decrease. A bad and unethical culture will provide opportunities for members of the organization to commit fraud, so it can be said that organizational culture will influence someone to commit fraud.

4. Effect of Internal Control Implementation on Accounting Fraud

The results of testing the effect of internal control implementation on accounting fraud show that the significance value is $0.010 < 0.05$ ($\alpha = 5\%$). This means that the implementation of internal control has an effect on accounting fraud (H4 is accepted).

This is in accordance with the results of several studies conducted Sela (2021), Pujayani & Dewi (2021), Maulidya & Fitri (2020), Pratiwi & Budiasih (2020), Ameilia & Rahmawati (2020), Sari & Ardiana (2019) and Nita & Supadmi (2019) where the results of his research suggest that the implementation of internal controls has an effect on accounting fraud. Effective implementation of internal controls within an organization can reduce the rate of occurrence of accounting fraud. Conversely, the implementation of internal controls that are less effective can increase the occurrence of accounting fraud.

5. The Effect of Information Asymmetry on Accounting Fraud

The results of testing the effect of information asymmetry on accounting fraud show that the significance value is $0.040 < 0.05$ ($\alpha = 5\%$). This means that information asymmetry affects accounting fraud (H5 is accepted).

This is in accordance with the results of several studies conducted by Sela (2021), Pujayani & Dewi (2021), Ameilia & Rahmawati (2020), Nita & Supadmi (2019) and Indriastuti & Agusdin (2017) where the results of his research suggest that information asymmetry affects accounting fraud. This shows that the higher the information asymmetry, the higher the accounting fraud. Conversely, the lower the information asymmetry, the lower the occurrence of accounting fraud.

Conclusion

Based on the results of an analysis of the influence of religiosity, organizational culture, internal control implementation, and information asymmetry on accounting fraud, it can be concluded as follows:

1. Religiosity, organizational culture, implementation of internal controls, and information asymmetry have an effect on accounting fraud at OPD Dinas Jambi Province.
2. Religiosity has an effect on accounting fraud at the OPD Jambi Provincial Service.
3. Organizational culture has no effect on accounting fraud at the OPD Jambi Province Service.
4. The implementation of internal controls has an effect on accounting fraud at the OPD

Jambi Provincial Service.

5. Information asymmetry has an effect on accounting fraud at the OPD Jambi Provincial Service.

Suggestion

Starting from the research conclusions, the researcher tries to provide input or consideration in the form of suggestions as follows:

1. For the Jambi provincial government, it is hoped that it will be able to improve organizational culture which will reduce accounting fraud in the Jambi Provincial government.
2. For future researchers, to complement the survey method with interviews to improve data accuracy and add other independent variables related to accounting fraud such as competence, observance of accounting rules, appropriateness of compensation, and unethical behavior because the level of determination coefficient is still possible to increase.

Research Limitations

This research is inseparable from limitations and weaknesses. Some of these limitations are expected to be overcome in future research, these limitations include:

1. The limitation of this research is that it is not accompanied by interviews which of course will produce better research data.
2. In this study, there are still many other variables that are thought to influence accounting fraud at the OPD Office of the Jambi Province, but have not been included in this study.

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