

Transformative Leadership, Locus Of Control On Fraud Detection And Environmental Performance

Agus Bandiyono*

Politeknik Keuangan Negara STAN

Email Address:

*agusbandiyono@pknstan.ac.id**

Abstract: This study aims to determine the effect of transformative leadership, and locus of control on fraud detection with environmental performance as a moderating variable. This research was conducted by the government agency XYZ with a sample of 40 respondents. The data comes from a questionnaire that is filled in by the respondent. The results of this study are transformational leadership has a positive effect on fraud detection, locus of control has a positive effect on fraud detection, the environmental performance has a positive effect on fraud detection, and environmental performance can strengthen the influence of transformational leadership on fraud detection, and environmental performance can strengthen the influence of locus of control on fraud detection.

Keywords: Transformative Leadership; Locus of Control; Environmental Performance; and Fraud Detection.

Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh kepemimpinan transformatif, dan locus of control terhadap pendeteksian kecurangan dengan kinerja lingkungan sebagai variabel moderasi. Penelitian ini dilakukan oleh instansi pemerintah XYZ dengan sampel sebanyak 40 responden. Data berasal dari kuesioner yang diisi oleh responden. Hasil penelitian ini adalah kepemimpinan transformasional berpengaruh positif terhadap pendeteksian kecurangan, *locus of control* berpengaruh positif terhadap pendeteksian kecurangan, kinerja lingkungan berpengaruh positif terhadap pendeteksian kecurangan, dan kinerja lingkungan dapat memperkuat pengaruh kepemimpinan transformasional terhadap kecurangan, deteksi, dan kinerja lingkungan dapat memperkuat pengaruh *locus of control* terhadap fraud detection.

Kata Kunci: Kepemimpinan Transformatif; Locus of Control; Kinerja Lingkungan; dan Deteksi Penipuan.

INTRODUCTION

Financial statement fraud occurs in many parts of the world, both in developed and developing countries. Financial statement fraud is an act that is intentionally carried out by unscrupulous employees for personal or group interests. Fraud is usually done to manipulate or mark up the prices of goods and services. Indonesian fraud occurs because of the attitude of superiors who do not become role models and instead become the main perpetrators. This statement is proven by the number of state officials who are suspects in

corruption cases (ACFE, 2016). Management is the person responsible for the presentation of financial statements. The main causes of fraud are systems and people. The system is the financial management system itself and people, namely officials who have authority in financial management. Weak systems and bad officials/people are the cause of fraud. What is meant by a weak system are the regulations, procedures, and steps that are not carried out properly and correct and the applications used are still manual or there are still many who do not use it computerized system. Officials/people who are not good are officials/people who have bad qualities (Manosoh, 2016). A leader is not firm in lead an organization, the employees will tend to commit fraud. Employees also tend to commit fraud because of the organizational commitment that exists in the employee is lacking or even an employee not commit to the place the organization works. There is a position high enough work to make someone has the capability to influence decisions and policies. The higher the position of the employee, the the tendency of fraud by employees will getting bigger to do (Wijayanto, 2020).

The Association of Certified Fraud Examiner (ACFE, 2014), suggests that there are three types of fraud, namely corruption, asset misappropriation and fraudulent statements. The financial statements presented must comply with the Statement of Financial Accounting Standards. Fraud that occurs in the presentation of financial statements can provide misleading information so that the policies taken are wrong. From the external side, the wrong presentation of financial statements can harm investors and creditors, because they do not have clear information on the real conditions of an organization. Misstatement of financial statements cannot be used in policy-making, both internal and external to the organization because it can be misleading.

Financial statements containing fraud resulted in a decrease in the level of confidence of investors, creditors, capital markets, and the public. Fraud that occurs in organizations can be caused by less transformative leaders, locus of control, environmental factors related to the organization, and other factors, especially those that encourage a leader and employee to commit fraud.

Organizations are very dependent on the expertise of leaders in moving all elements of the organization to achieve the goals that have been set. Leaders will try their best to find solutions to obstacles and challenges that can hinder the achievement of an organizational goal. Barriers and challenges that can be managed become a distinct advantage for the organization. Leaders who can manage obstacles and challenges can provide added value to the organization both in front of the government, community, and other stakeholders. Leaders have a variety of ways or styles to cope with challenges that arise.

In the current digital era, it is very important to find a leader who can provide creative ideas, so that the organization can provide maximum service to the community, and be more competitive, effective, and efficient. Leaders must understand, and how to take every opportunity and encourage employees to work hard so that organizational goals are achieved. Leaders must have hard skills and soft skills because these two abilities lead to the leader's success in leading an organization. The Soft skills of a leader can come from education, training, and work experience.

Leaders who have soft skills and hard skills can create a work environment so that all elements of the organization are motivated to continue learning and working. Transformational leadership is a leadership style that can motivate subordinates to work

better and focus on behavior to align the transformation between employees and the organization. The leadership model carried out by transformational leaders aims to encourage employees to improve their performance. The transformational leadership model is a leadership model that is highly expected in today's era to answer all challenges and uncertainties.

Transformational leaders are central figures in maintaining the accountability of an organization. Because the leader is a figure, the leader is an example for his employees, so the leader can encourage employees to become more creative, innovative, and problem-solving. The behavior of honest and wise leaders can be used as an example so that the possibility of fraud in the organization is very small. Transformational leadership is described as a process in which leaders play role models ideal and encourage creativity, provide inspirational motivation, and engage in supporting and guiding followers to achieve the organization's shared vision and goals (Mahmood et al., 2019).

The leadership style displayed by a transformational leader is expected to increase the efforts of subordinates to achieve optimal work results. This leadership style is one of the leadership styles that is starting to be taken into account for its usefulness in dealing with changes in an organization. Transformational leadership style of leader in addition to giving daily tasks to his subordinates also encourages them to improve their skills by giving additional tasks. There may also be no additional tasks, but the difficulty level increases, and the deadlines are shortened. This leadership style is suitable for a team that always wants to grow, but subordinates who are not able to keep up with the pace of team development, they can be left out.

Employees who are in a good environment because having a transformative leader will cause their *locus of control* to increase. Employees believe that they will be able to complete all the work assigned to them. Locus of Control in other words can be stated as how employees view an event and how to overcome the incident. (Lee, 2013). Locus of Control is a form of implementation of the personality of each employee to achieve the desired goals and careers.

A good locus of control will have an impact on fraud detection. Employees are aware that fraud that occurs in the organization has an impact on organizational performance. Disrupted organizational performance can hinder employee goals and careers. On the other hand, locus of control can influence the behavior of leaders and employees indirectly to take actions that cause the company to suffer losses. Locus of control is an individual's control over their actions and their belief in self-efficacy. The locus of control is divided into two, namely internal locus of control and external locus of control. In an organization, for example, individuals with an internal locus of control believe that they are responsible for work behavior in the organization. Meanwhile, individuals with an external locus of control believe that their behavior and success are determined by factors outside themselves, namely the organization.

Environmental performance is a form of company performance to create a sustainable environment. The company preserves the environment as a form of corporate responsibility and concern for the balance of nature. The Government of Indonesia participates in environmental control efforts to create a balanced and sustainable environment. The government's participation in environmental protection has been demonstrated through the issuance of Government Regulation No. 47 of 2012 concerning the social and environmental responsibility of limited liability companies. In addition to

carrying out responsibilities social and environmental responsibility to society, organizations must also fulfill their responsibilities to the shareholders, namely by improve financial performance organization. Good or bad performance organizational finances can be assessed from a financial report issued by organization periodically. Performance the organization's finances will also used as one of the bases decision making, both by the parties internal and external.

This study includes a new dimension of governance in the fraud detection variable. Good governance will be able to detect fraud. The reason for including the governance dimension in the fraud detection variable is that many studies state that governance can reduce the occurrence of fraud. Organizational governance greatly affects the fraud financial statement (Syamsudin et al., 2017). Corporate governance harms the occurrence of fraud, in other words, the better the governance of an organization, the lower the fraud (Alice and Christian, 2022).

THEORETICAL REVIEW

Transformational Leadership. Transformational Leadership is a model of a leader who can inspire his followers to put aside their interests and have extraordinary influencing abilities (Indra, 2015). Transformational leaders can inspire their followers not only to believe in themselves but also to believe in their potential to envision and create a better future for the organization. Transformational leaders create major changes, both within themselves and their organizations (Edison, 2016).

Leaders have the opportunity to motivate their staff to commit corruption through the intervention authority. In the fraud diamond theory, this leader's authority fulfills the capability component. Perpetrators have recognized opportunities for corruption and can realize them. The results of corruption are enjoyed by its leaders and staff tend to follow it. When leaders commit acts of corruption, staff will tend to imitate their leaders (imitation). Perpetrators feel they get legitimacy in committing acts of corruption. This legitimacy is a manifestation of the rationalization factor in the fraud diamond. Perpetrators believe that corrupt behavior is worth the risk. Although fraudulent, the leader has a role as a role model in the organization. The role of the leader as a role model encourages staff to imitate (imitate) the behavior of their leaders so that leaders are required to have a high level of religiosity. Religiosity is considered to be able to build morale for leaders and staff in organizations (Hardinto et al., 2020).

Transformational leadership according to (Stone, 2004) has the following characteristics: (1) idealized influence (or charismatic influence). (2) dealized influence means that the leader must be authoritative, charismatic, and able to inspire subordinates to be motivated like the leader. In a concrete form, this charisma is shown through the behavior of understanding the organization's vision and mission, having a strong stance, commitment and consistency to every decision that has been taken, and respecting subordinates. In other words, transformational leaders become role models that are admired, valued, and followed by their subordinates. (3) Inspirational motivation. Inspirational motivation means the character of a leader who can apply high standards but at the same time can encourage subordinates to achieve these standards. This kind of character can generate optimism and high enthusiasm from subordinates. In other words, transformational leaders always inspire and motivate their subordinates. (4) Intellectual

stimulation. Intellectual stimulation is the character of a transformational leader who can encourage his subordinates to solve problems carefully and rationally. In addition, this character encourages subordinates to find new, more effective ways to solve problems. In other words, transformational leaders can encourage (stimulate) subordinates to always be creative and innovative. (5) Individualized consideration. Individualized consideration means the character of a leader who can understand the individual differences of his subordinates. In this case, transformational leaders are willing and able to listen to the aspirations, educate, and train subordinates. In addition, a transformational leader can see the potential achievements and developing needs of subordinates and facilitate them. In other words, transformational leaders can understand and appreciate subordinates based on the needs of subordinates and pay attention to the desire to achieve and develop subordinates.

Factors Affecting Transformational Leadership, according to (de Waal, 2018), there are eight factors, (1) managerial leaders must verify and communicate the need for transformation to other members of the organization, (2) managerial leaders must develop strategies and objectives for implementing transformation, (3) managerial leaders must build internal support for transformation, (4) top management support and commitment to transformation, (5) managerial leaders must have support from stakeholders, (6) transformation requires sufficient resources and redeployment or diversion of scarce organizational resources towards activities new, (7) managers and workers must effectively institutionalize and embed transformations, incorporating new procedures and innovations into their routines, and (8) managerial leaders must develop their ability to transform to achieve conformity

Locus of Control. Locus of control is one of the personality variables which is defined as an individual's belief in being able to control one's destiny (Kreitner, 2014). Locus of Control is a description of a person's beliefs about the source of the determinants of his behavior. Locus of Control is one of the factors that determine individual behavior (Ghufron and Risnawati, 2014). Locus of control is the degree to which the individual believes that they are the makers of their destiny. Internal is the attitude of the individual who has a belief that he is in control of whatever happens to him, while external is people have the belief that what happens to them is controlled by outside forces such as luck and chance (Robbins and Judge, 2014).

According to (Ghufron and Risnawati, 2014) locus of control has dimensions, namely internal control and external control. (1) Internal control, internal control assumes that a good and bad event is an effect of actions taken by individuals and is in their control. They believe that everything that happens to them is directly controlled and influenced by their abilities such as skills, abilities, and efforts. Internal locus of control believes that what happens to him (success or failure) is caused by factors within himself and with the personality traits he has, good and bad are their responsibility. Internal locus of control is more convinced that the events experienced in their lives are mainly determined by their abilities and efforts. Individuals who are oriented to an external locus of control are grouped into two categories, namely powerful others, and chance. Individuals with a powerful other orientation believe that their lives are determined by the more powerful people around them, while those who are chance-oriented believe that life and events experienced are largely determined by fate, fate, luck, and opportunity (Rotter, 2012)

According to (Omukhango, 2016) also states that individuals who have an internal locus of control believe that the result of their activities is the right thing from their capacity. Furthermore, they can increase their job satisfaction when they have used that confidence. (2) External control, Individuals who have an external locus of control have the following characteristics: lack initiative, hope that there is little correlation between effort and success, and do not like to try because they believe that outsiders who control, less seeking information to solve problems (Ghufron and Risnawati, 2014).

Individuals believe that everything that happens to them, whether success or failure is caused by factors outside themselves such as fate, opportunity, chance (chance), luck (luck), or comes from forces outside of themselves (action of others). Individuals with an external locus of control believe that the events they experience are a consequence of things outside of themselves, such as fate, opportunity, luck, or other people. Individuals tend to be lazy because they feel that any effort made will not guarantee success in achieving the expected results. The beliefs that are oriented towards an external locus of control cause them to ignore the relationship between the results obtained and the efforts made (Rotter, 2012)

Fraud Detection. Fraud is an act that is not by the law, where this action does not use the threat of physical violence such as dishonesty, concealment, or breach of trust. Fraud is committed by individuals or organizations to obtain money, property, or services; to avoid service losses, and to secure personal and organizational benefits (Tuanakotta, 2014). Fraud is an act and act against the law that usually carried out by individuals or groups who are outside and inside organization, which aims to obtain any kind of profit, which This is done by manipulating, covering up the truth, or providing false reports mistaken for the other party (ACFE, 2019).

The causes of fraud are (Insurance, 2021): (1) Pressure. One of the main factors that encourage someone to commit fraud is the pressure that must be faced in daily life. In the current situation of the Covid-19 pandemic, for example, many people feel pressured because their income has decreased sharply, making it difficult to meet their daily needs. This lack of income then encourages the perpetrators to commit fraudulent financial statements to enrich themselves through shortcuts. In addition to economic factors, fraud can also occur because the perpetrators are under pressure from the environment, both from the work environment and family demands for high social standards and prestige. (2) Opportunity is not only the initiative of the perpetrator, a crime or violation of the law always occurs because of the opportunity. People who previously worked well and professionally could be tempted by the situation around them, then motivated to commit fraud because they saw an opportunity to do it without being noticed by others. Apart from the company's weak financial control, the opportunity to commit fraud is usually taken by people who hold positions in the financial sector. In other words, fraud can also occur when someone abuses the authority given to him. (3) There is Rationalization, Fraud can also occur because of rationalization or the view that the fraudulent act committed is a reasonable thing. Sometimes, there are fraud perpetrators who do not feel that they have committed fraud. He felt that what he was doing was the right thing to do. This factor usually appears in people who have high positions and hold great trust in the company. He looks for justification for the fraud he did to maintain his identity as a person who can be trusted. (4) Weak legal bondage and fraud have occurred repeatedly, both in private

companies and government institutions. Law enforcement against fraud perpetrators in Indonesia is still weak. Many corruptors, bribers, or users of company assets are still walking around as if they were innocent. Several years in prison and fines of tens of millions which are quite easy to fulfill are not enough to deter them. Therefore, fraud perpetrators should receive appropriate sanctions so that they do not repeat their actions and no one else dares to do it. (5) Individual Factors, apart from all the factors previously mentioned, in the end, the decision to commit fraud comes back to each individual. Every human being must have bad qualities, one of which is greed. The amount of money he has is sometimes unable to stem his greed, so he still commits fraud. Therefore, we need to be good at restraining ourselves if at any time the urge to commit fraud arises. After all, one's moral quality is affected

Detecting fraud in financial statements can be done in several ways, namely (Zahir Accounting, 2022): (1) checking the managerial ranks. Embezzlement cases and financial statements often involve parties in management or decision-making. Therefore, the management must be vigilant to find out their purpose for committing external fraud, (2) There is a relationship with certain parties. One way that is often used to commit fraud is to assist organizations, whether real or fictitious. For this reason, it is necessary to detect a relationship between the organization and financial institutions, organizations and individuals, external auditors, government agencies, or investors. (3) The nature of the organization. An organization is often not detected because of the organizational structure used to deal with these difficulties. the organizational structure that is too complex or there is no internal audit in a department can lead to disaster, (4) Financial reports and operational characteristics. conduct inspections, among others, income, assets, liabilities, expenses, or equity. A sign that is often detected is a change in the financial statements.

Fraud detection is how we know that fraud has occurred. The crime of fraud is usually difficult to see with the eye. According to (Steve, 2012), fraud can be classified into five types, namely: (1) Employee embezzlement or occupational fraud. Theft is carried out directly or indirectly by employees of the company. (2) Management fraud. Top management provides biased information in the financial statements. (3) Investment scams. Doing investment lies by investing. (4) Fraud vendors. The company incurs high tariffs in terms of shipping goods. (5) Customer fraud. Customers trick sellers into getting them something more than they should. One way to detect fraud is to recognize the symptoms of fraud or the symptoms of fraud, red flags. Symptoms of fraud can be divided into 6 (six) groups: firstly Accounting anomalies (accounting oddities or oddities), second Internal control weakness (weaknesses in the internal control system), third Analytical anomalies (analytical oddity), fourth Extravagant lifestyle (stylistic wasteful or consumptive life), the fifth Unusual behavior (unusual habits) and the last Tips and complaints. (tips and complaints or complaints) (Albert, 2012).

Environmental Performance. Environmental performance is a mechanism for companies to voluntarily integrate environmental concerns into their operations and interactions with stakeholders, which goes beyond the organization's legal responsibilities (Haholongan, 2016). Environmental performance is an organizational activity that is oriented to the surrounding environment either directly or indirectly (Muda, 2019). Another factor that can increase an organization's value is good environmental performance of an organization. The better the form of organizational responsibility towards environmental

sustainability, the better the reputation of the organization will be. This happens because the organization has been able to fulfill the social contract or legitimacy to the community so that its existence will be responded to positively by the community or investors (Isnin., 2016). Measurement of environmental performance is based on environmental performance qualitative performance and quantitative environmental performance. The qualitative environmental performance uses indicators from GRI (G4), namely materials, energy, water, biodiversity, emissions, effluents and wastes, products and services, compliance, transportation, total expenditure, and investment, as well as supplier assessment of the environment. Quantitative indicators of environmental performance use environmental performance indicators.

Influence of Transformative Leadership on Fraud Detection. Leaders are the driving force in an organization. The progress and decline of an organization are in the hands of the leader. Leaders who have competencies and inspiring leadership models will lead to organizational progress. Leaders have their style in carrying out their duties and responsibilities. According to a 2013 study from Drexel University, there are two types of transformative leadership, namely inspirational leaders and leaders who are able to motivate their work teams.

The leadership model in an organization can give color to and influence the occurrence of fraud (Sumbayak, 2017). Other studies show the same results, that leadership style affects the occurrence of fraud (Setiawan et al., 2020). Leaders who have democratic leadership methods have an impact on reducing the risk of fraud (Noviani et al., 2022). The democratic leadership style has a significant negative effect on fraud, this means that the democratic leadership style applied can reduce fraud. The success of implementing this leadership style is because there is a good relationship between superiors and subordinates, where the leader has conveyed the division of tasks well (Sudibyo, 2020a). Better leadership models or high in an organization, the lower the level of fraud that will occur, and vice versa if it gets worse or lower the leadership style found in an organization, the higher the level of cheating will happen (Sudibyo, 2020b). Leaders who have good leadership skills can reduce the potential for fraud committed by their employees (Fade et al., 2022). The leadership style has a significant positive effect on fraud prevention in organizations. Good leadership in organizations can reduce pressure on employees to commit fraud by providing work motivation to employees and creating conducive working conditions (Suharto, 2020). Transformational leadership is able to increase public trust, its leaders are able to create a more conducive work climate and are able to motivate their employees (Soukotta and Utami, 2019). The theory of leadership, which is considered effective or superior is transformational leadership theory, which is a leadership approach by making efforts to change consciousness, raise the spirit and inspire subordinates or members of the organization to issue extra effort in achieving organizational goals, without feeling pressured or stressed. A leader is said to be transformational if: can change the situation, change what is usually done, talk about noble goals have a reference value of freedom, justice, and equality. Transformational leaders will make subordinates see that goal what he wants to achieve is more than just his interests (Komsiyah, 2016).

Based on this research, it can be concluded that the leadership model affects fraud detection, so the hypothesis in this study is

H1: transformational leadership has an effect on fraud detection.

The influence of Locus of Control on Fraud detection. Locus of control is the self-control of all elements of the organization to be able to resist temptations that cause the organization to suffer losses. The locus of control is divided into two, namely internal locus of control and external locus of control. Individuals with an internal locus of control tend to think that skills, abilities, and efforts determine what they get in life. Meanwhile, individuals with an external locus of control tend to think their lives are more determined by forces from outside themselves, such as fate, destiny, and luck.

Locus of control as control of self-confidence can strengthen the influence of attitudes towards subjective behavior and norms into real action (Ahmad, 2021). Internal locus of control has a positive effect on preventing fraud in the management of village funds (Dewi and Rasmini, 2019). Locus of control affects the occurrence of fraudulent procurement of goods/services in conditions of obedience pressure, external locus of control affects the occurrence of fraudulent procurement of goods/services compared to an internal locus of control, and external locus of control affects the occurrence of fraudulent procurement of goods/services. services in conditions of obedience pressure compared to the absence of obedience pressure (Herianti, 2021). The external locus of control variable has a positive effect on the tendency of accounting fraud. This shows that the higher a person's external locus of control causes the higher the tendency of accounting fraud. A person with an external locus of control believes that events in his life are influenced by fate and luck and power outside of him so that the events that happen to him are beyond his control. Internal locus of control has a significant negative effect on the tendency of accounting fraud in local governments. This is due to the increasing internal locus of control individual results in a lower response to fraud tendencies accounting carried out. External locus of control has a positive and significant effect on the tendency of accounting fraud in local governments. This statement proves the increasing locus of control of individual external causes the higher the tendency to action accounting fraud (Dewi et al., 2021).

H2: Locus of control affects fraud detection.

Effect of Environmental Performance on Fraud Detection. Organizations that pay attention to the environment do not hesitate to spend money to maintain environmental balance. The purpose of spending costs for environmental balance is to get a positive image in front of the community and stakeholders. Organizations tend to use environmental performance and disclosure of environmental information to justify or legitimize organizational activities in the eyes of society.

Organizations use their annual reports to illustrate the impression of environmental and financial responsibility so that they are accepted by the community (Saputra, 2020). The environmental performance of an organization does not have any impact on fraud detection (Miratul Khasanah and Oswari, 2018). The organizational value will increase if the organization does not have fraud. Environmental performance has a good influence on increasing company value (Rismayanti and Putri, 2021). Companies dealing with environmental issues tend to improve their long-term financial performance by enhancing the company's image to stakeholders. Improving the company's environmental

performance requires the concept of environmental sustainability, one of which is the concept of green accounting or better known as the concept of environmental accounting (Endah Sri et al., 2018). Environmental performance has a significant impact on profitability. Better environmental performance can increase profitability (Putri et al., 2019). The financial success of an organization will be affected by its environmental performance. This demonstrates how fraud can be decreased with improved environmental performance (Tjahjono, 2013).

H3: Environmental performance affects fraud detection.

The Effect of Transformative Leadership on Fraud Detection with Environmental Performance as a Moderating Variable. Employees tend to follow company rules when led by the right leadership style. The right leadership style is a leadership style that can provide work motivation to subordinates. Leadership style harms fraud. This means that the better or higher the leadership style found in an organization, the lower the level of fraud that will occur, and vice versa if the worse or lower the leadership style found in an organization, the higher the level of fraud that will occur (Fade et al., 2022). Good leadership will contribute to a better organization by achieving the expected superior performance and avoiding all forms of fraud (Ferry, L., and Ahrens, 2016), but conversely, with bad leadership ethics, the organization will be hit by setbacks and even failures in performance (Rahim, 2017). Leadership is one indicator of the success of the organization in improving its performance and towards a sustainable organization. The results of research through statistics state that ineffective leadership in organizations tends to have a positive and significant effect on the occurrence of fraud (Prihanto and Watriningsih, 2020).

H4: Environmental performance can strengthen the influence of transformational leadership on fraud.

The Effect of Locus of Control on Fraud Detection with Environmental Performance as a Moderating Variable. Individuals with a locus of control do not have a significant influence on the tendency of accounting fraud, although individuals have a locus of control, other factors can influence them to commit fraud (Fausta, 2022). Environmental performance is related to financial performance. Organizations that pay attention to environmental performance have a competitive advantage compared to organizations that do not pay attention to environmental performance. In other words, organizations that pay attention to environmental balance can detect risks posed from outside the organization (Derila et al., 2020)

H5: Environmental performance can strengthen the influence of locus of control on fraud detection.

From the development of the hypothesis above, the framework of thinking in this study can be described as follows:

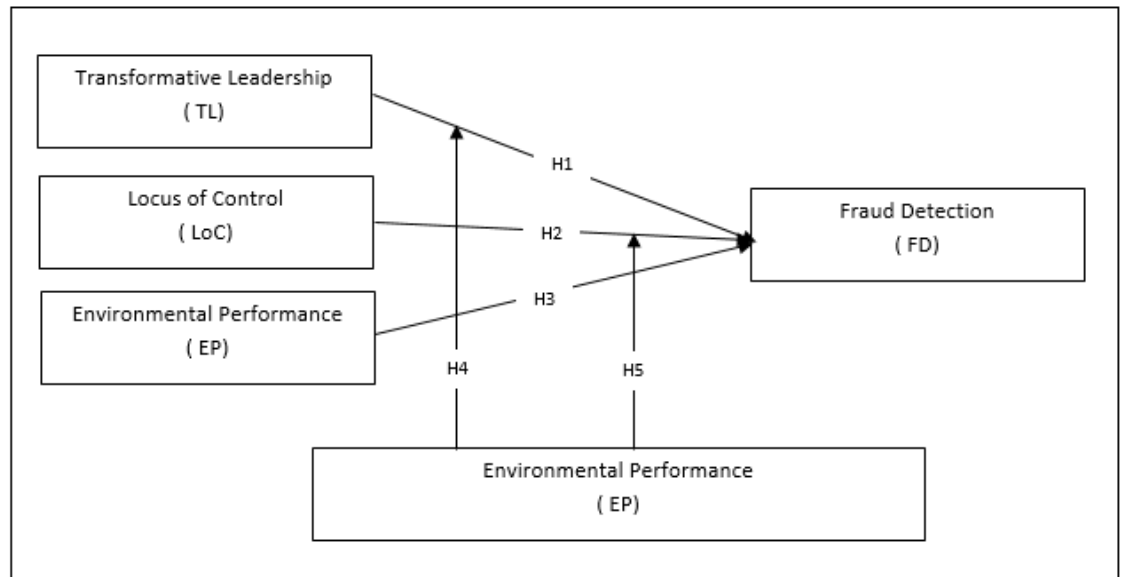


Figure 1. Research Model

METHODS

The approach in this research is to use a descriptive approach. Research data comes from questionnaires distributed in the agency or institution that is used as the research sample. Each respondent filled out a questionnaire about transformational leadership, locus of control, environmental performance, and fraud detection

This research was conducted at the XYZ Government Agency by taking samples from the head of the Agency/Head of Service, Head of the Accounting Section, and Head of the Internal Organizational Compliance Unit. Data comes from questionnaires distributed to respondents, totaling 40 questionnaire packages.

Table 1. Variable measurement

Variables	Dimensions	Scale
Transformative Leadership	Charismatic	Ordinal
	Influence	Ordinal
	Inspirative	Ordinal
	Intellectual Stimulation	Ordinal
	Individualized consideration	Ordinal
Locus of Control	Internal control	Ordinal
	External control	Ordinal
Fraud Detection	Red flag	Ordinal
	control structure	Ordinal
	financial statement analysis	Ordinal
	Good governance	Ordinal
Environmental Performance	Qualitative performance	Ordinal
	Quantitative Performance	Ordinal

Source: primary data processed 2022

Table 1 above explains that the transformative leadership variables have research dimensions: (1) charismatic, (2) influence, (3) inspirational, (4) intellectual stimulation, and 5) individual consideration. The locus of control variable has research dimensions: (1) internal control, and (2) external control. Fraud detection research variables have research dimensions: (1) red flag, (2) control structure, (3) financial statement analysis and (4) good governance. Environmental performance research variables have research dimensions: (1) qualitative performance and (2) quantitative performance. The questionnaire that was filled in by the respondents in this study used an ordinal scale. The purpose and objective of using the ordinal scale in this study are that researchers want to know the tendency or agreement of respondents towards transformative leadership, and locus of control on fraud detection with environmental performance as a moderating variable.

RESULTS

Descriptive Statistics. The results of the questionnaires that have been collected by the researchers then calculated the average value, median, mode, smallest value, lowest value, and standard deviation. This test is used to find out the answer to a statement about the effect of transformative leadership, locus of control, and environmental performance on fraud detection by moderating environmental performance.

Table 2. Descriptive Statistics of Research Variables

Research Variables	Observations	Min	Max	Mean	Median	Mode	Standard Deviation
Transformative Leadership	40	2	6	5.051	5	6	0.735
Locus of Control	40	2	6	5.853	5	6	0.617
Environmental Performance	40	3	6	5.252	6	6	0.657
Fraud Detection	40	3	6	5.154	6	6	0.757

Description:

Exogenous variable: transformational leadership, locus of control, Environmental performance

Endogenous variable: Fraud Detection

Moderating variable: Environmental Performance

Source: primary data processed 2022

Table 2 explains that the questionnaire that has been filled out by 40 respondents on each research variable can be explained as follows; The minimum value for transformative leadership is 2, the maximum value is 6, the average value is 5.051, the median is 5, the mode is 6 and the standard deviation is 0.735. The locus of control variable obtained a minimum value of 2, a maximum value of 6, mean 5.853, median 5, mode 6, and standard deviation of 0.617. The environmental performance variable has a minimum value of 3, a maximum value of 6, a mean of 5.252, a median of 6, a mode of 6, and a standard deviation of 0.657. The fraud detection variable obtained a minimum value of 3, a maximum value of 6, a mean of 5.154, a median of 6, mode 6, and a standard deviation of 0.757. All

variables in this study are stated to have a fairly good variation because the mean value is greater than the standard deviation value.

Table 3. Frequency Distribution of Research Variables

Research Variables	Score/value					
	1	2	3	4	5	6
Transformative Leadership	0.000	0.030	0.060	0.110	0.500	0.300
Locus of Control	0.000	0.010	0.020	0.120	0.600	0.250
Environmental Performance	0.000	0.000	0.010	0.140	0.500	0.350
Fraud Detection	0.000	0.000	0.020	0.130	0.520	0.330

Source: primary data processed 2022

Based on Table 3, it can be explained that respondents who have answered the questionnaire in this study can be described as follows: transformative leadership variable, respondents who answered on a scale of 1 were 0.000, respondents who answered on a scale of 2 were 0.030, respondents who answered on a scale of 3 were 0.060, respondents who answered on a scale of 4 were 0.110, respondents who answered on a scale of 5 were 0.500 and respondents who answered on a scale of 6 were 0.300. The locus of control variable, respondents who answered on a scale of 1 was 0.000, respondents who answered on a scale of 2 were 0.010, respondents who answered on a scale of 3 were 0.020, respondents who answered on a scale of 4 were 0.120, respondents who answered on a scale of 5 were 0.600 and respondents who answered on a scale of 6 is 0.250. Environmental performance variable, respondents who answered on a scale of 1 was 0.000, respondents who answered on a scale of 2 were 0.000, respondents who answered on a scale of 3 were 0.010, respondents who answered on a scale of 4 were 0.140, respondents who answered on a scale of 5 were 0.500 and respondents who answered on a scale of 6 is 0.350. Fraud detection variable, respondents who answered on a scale of 1 was 0.000, respondents who answered on a scale of 2 were 0.000, respondents who answered on a scale of 3 were 0.010, respondents who answered on a scale of 4 were 0.130, respondents who answered on a scale of 5 were 0.520 and respondents who answered on a scale of 6 was 0.330.

Research Data Analysis

Outer Model. To determine the level of validity and reliability of the instrument, test criteria were determined. The criterion of the instrument's validity level is if the AVE and outer loading values are above 0.5. The instrument reliability test, states that the instrument is declared reliable if the Cronbach's Alpha and composite values are above 0.700.

Table 4. Outer Model

Variable		Outer Loading	AVE	Cronbach's Alpha	Rho_A	Composite Reliability
TL	Exogenous variable	0.594 to 0.931	0.516	0.914	0.923	0.744
LoC	Exogenous variable	0.624 to 0.857	0.604	0.912	0.950	0.781
FD	Endogenous variable	0.721 to 0.918	0.524	0.940	0.940	0.881
EP	Moderating variable	0.727 to 0.907	0.652	0.964	0.965	0.823

Based on table 4 it can be explained that outer loading and AVE values are used to determine the level of validity of an instrument. The value of the outer loading of the transformative leadership variable is between 0.594 to 0.931, the value of the outer loading locus of control is between 0.624 to 0.857, the value of the outer loading of fraud detection is between 0.721 to 0.918 and the outer loading value of the environmental performance variable is between 0.727 to 0.907. The AVE value of all variables is greater than 0.500. Based on these data, it can be concluded that the instrument in this study is declared to have a good level of validity because all outer loadings are above 0.500 and the AVE value is above 0.500.

Cronbach alpha, Rho A, and composite reliability values are used to determine the level of reliability of an instrument. Cronbach's alpha value of transformative leadership variable is 0.914, locus of control variable is 0.912, fraud detection variable is 0.940 and environmental performance is 0.964, Rho A value is transformative leadership variable is 0.923, locus of control is 0.950, fraud detection is 0.540 and environmental performance is 0.965. The composite reliability value of the transformative leadership variable is 0.744, locus of control is 0.781, fraud detection is 0.881 and environmental performance is 0.823. Based on these data, all variables are declared reliable because they are above 0.700.

Hypothesis Result

Table 5. Hypothesis test results and Hypothesis Moderation

	Original Sample	Sample Average	STDEV	T Statistics	P Values*
TL -> FD	0.387	0.396	0.032	16.889	0.000
LoC -> FD	0.322	0.348	0.047	20.821	0.000
EP -> FD	0.203	0.205	0.021	28.638	0.000
TL*EP -> FD	0.014	0.024	0.045	12.652	0.000
LoC*EP -> FD	0.017	0.018	0.017	17.669	0.000
R ²			0.425		

*Significance level: 0.050

Source: primary data processed 2022

Based on table 5 above, it can be explained that the transformative leadership variable has a positive value of 0.387 with a t-statistic value of 16,889 and a significance value of 0.000. The locus of control variable has a positive value of 0.322, a t-statistic value of 20,821, and a significance value of 0.000. The environmental performance variable has a positive value of 0.203, a t-statistic value of 28.638, and a significance value of 0.000. The environmental performance variable strengthens the effect of transformative leadership by 0.014 with a t-statistic value of 12.652 and a significance value of 0.000. The environmental performance variable strengthens the locus of control effect of 0.017 with a t-statistic value of 17.669 and a significance value of 0.000. In this study, the R Square value of 0.425 means that the exogenous variable can affect the endogenous variable of 0.425.

The regression equation based on Table 5 is:

$$FD = 0.387TL + 0.322LoC + 0.203EP + 0.014TL*EP + 0.017LoC*EP \dots\dots\dots (1)$$

The coefficient of transformational leadership has a positive value of 0.387 and a significance level of smaller than 0.050, meaning that transformational leadership has a positive effect and is significant so that H1: is accepted. The locus of control coefficient has a positive value of 0.322 and a significance level of smaller than 0.050, meaning that the locus of control has a positive and significant effect, so H2: accepted. When the job satisfaction of employees with an external locus of control, according to (Saricam et al., 2016) they will associate the responsibility for the events they experience with other forces, stronger people, and factors such as luck and belief, low and low, they will either ignore the situation or be patient and hope that it will be resolved by an external force. Then, those who have an external locus of control may feel that decision-making makes them stressed because they lack confidence in the results (Tobergte and Curtis, 2013). If those with an external locus of control perceive the desired job outcome as a coincidence beyond their control, they may find it difficult to accept that their efforts or the work can make a meaningful impact on the work they do. The coefficient of environmental performance has a positive value of 0.203 and a significance level of smaller than 0.050, meaning that environmental performance has a positive and significant effect, so H3: accepted. The coefficient of environmental performance moderating transformational leadership has a positive value of 0.014 and a significance level of smaller than 0.050, meaning that environmental performance strengthens the influence of transformational leadership on fraud detection, so H4: accepted. The coefficient of environmental performance moderating locus of control has a positive value of 0.017 and a significance level of smaller than 0.050, meaning that environmental performance strengthens the influence of locus of control on fraud detection, so H5: accepted.

The fraud detection variable is influenced by the transformative leadership variable, locus of control, and environmental performance by 0.425 or 42.5 percent. According to (Hair et al., 2019) R square has a value between 0,000 to 1,000. The value of R Square 0.750 to 1,000 is in a strong category, R square 0.500 to 0.750 in the moderate category, and R square 0.250 to 0.500 in the weak category. The results of this study indicate that the value of R square is 0.425 which can be concluded that exogenous variables have a weak effect on endogenous variables.

DISCUSSION

The results of the hypothesis show that all research hypotheses are accepted. Circumstances and conditions are contributing factors. This has been confirmed based on actual practice conditions and is supported by data and facts.

The Effect of Transformational Leadership on Fraud Detection. Based on the value of the transformational leadership coefficient in the path analysis, a value of 0.387 is obtained with a significance of smaller than 0.050, meaning that transformational leadership has a positive and significant effect on fraud detection.

The results of this study are by research (Fade et al., 2022) that the right leadership style is a leadership style that can provide work motivation to subordinates. The better or higher the leadership style found in an organization, the lower the level of fraud that will occur, and vice versa if the worse or lower the leadership style found in an organization, the higher the level of fraud that will occur. Other studies have concluded that good leadership will contribute to a better organization by achieving the expected superior performance and avoiding all forms of fraud (Ferry and Ahrens, 2016), but conversely, with bad leadership ethics, the organization will be hit by setbacks. even failure in performance (Rahim, 2017). The results of other studies through statistics state that ineffective leadership in organizations tends to have a positive and significant effect on the occurrence of fraud (Prihanto and Watriningsih, 2020)

Effect of locus of control on Fraud Detection. Based on the value of the locus of control coefficient in the path analysis, a value of 0.322 is obtained with a significance of smaller than 0.050, meaning that the locus of control has a positive and significant effect on fraud detection.

The results of this study are by the results of research (Respati, 2011) which states that locus of control as self-confidence control can strengthen the influence of attitudes towards subjective behavior and norms into real action. Internal locus of control has a positive effect on preventing fraud in the management of village funds (Dewi and Rasmini, 2019) Locus of control affects the occurrence of fraudulent procurement of goods/services in conditions of obedience pressure (Herianti, 2021).

Effect of Environmental Performance on Fraud Detection. Based on the coefficient of environmental performance in path analysis, a value of 0.203 is obtained with a significance of smaller than 0.050, meaning that environmental performance has a positive and significant effect on fraud detection. Environmental performance affects financial performance (Dewi, 2019).

This research is in line with research (Rismayanti and Putri, 2021) that environmental performance has a good influence on increasing firm value. Companies dealing with environmental issues tend to improve their long-term financial performance by enhancing the company's image to stakeholders. Improving the company's environmental performance requires the concept of environmental sustainability, one of which is the concept of green accounting or better known as the concept of environmental accounting (Endah Sri et al., 2018). Environmental performance has a significant impact

on profitability. Better environmental performance can increase profitability (Putri et al., 2019).

The Effect of Transformational Leadership on Fraud Detection with Environmental Performance as a Moderating Variable. Based on the value of the transformational leadership coefficient on Fraud Detection with Environmental Performance as a Moderating Variable in path analysis, a value of 0.014 with a significance of smaller than 0.050 is obtained, meaning that environmental performance can strengthen the influence of transformational leadership on fraud detection. Environmental performance as a moderating variable can increase the influence of transformational leadership variables on fraud detection by 0.014. The better the environmental performance proves that the transformational leadership model will have a better impact on detecting fraud.

The effect of locus of control on Fraud Detection with Environmental Performance as a Moderating Variable. Based on the locus of control coefficient on fraud detection with environmental performance as a moderating variable in path analysis, a value of 0.017 is obtained with a significance of smaller than 0.050, meaning that environmental performance can strengthen the influence of the locus of control on fraud detection by 0.017. Every increase in environmental performance will strengthen the influence of locus of control on fraud detection. Organizations with good environmental performance usually have employees who have controlled behavior, ethics, and morals. Locus of control is an employee's perspective to manage desires, behavior, morals, and ethics in a good direction, which does not harm the organization.

CONCLUSION

Transformational leadership has a positive effect on fraud detection. Organizations that have leaders with transformative leadership models can be used as models by their subordinates and can be applied in the current era.

Locus of control has a positive effect on fraud detection. Self-control is very helpful for organizations to reduce fraud, in addition, organizations that have employees who can control themselves will be easy to detect fraud. Locus of control has an important role in controlling the desires, behaviors and attitudes that lead to fraud.

Environmental performance has a positive effect on fraud detection. Good environmental performance will give a positive image to the organization and bring a competitive advantage. Organizations that have environmental performance in the good category tend to have good financial performance, so it can be interpreted that organizations with good environmental performance indirectly have a low level of fraud.

Environmental performance can strengthen the influence of transformational leadership on fraud detection. Organizational environmental performance is usually associated with a transformative leader who has a long-term vision. Transformative leaders will be able to inspire their employees to do what their leaders do.

Environmental performance can strengthen the influence of locus of control on fraud detection. The ability of an individual to withstand all negative desires and behaviors has an impact on reducing fraud that occurs in the organization. Environmental performance is strongly influenced by the individual who manages the organization and how the

individual views the environment around the organization. Organizations with good employees will have a direct impact on environmental performance so that environmental performance can improve work quality that it has an impact on fraud detection.

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