

THE EFFECT OF THE EFFECTIVENESS OF INTERNAL CONTROLS, INFORMATION ASYMETRIES, ORGANIZATIONAL ETHICAL CULTURE AND PROCEDURAL JUSTICE ON THE TRENDS OF ACCOUNTING FRAUD IN VILLAGE GOVERNMENTS IN GATAK DISTRICT, SUKOHARJO REGENCY

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Abstract : Accounting fraud occurs in the form of financial statement misstatements, abuse of authority by refusing information by accounting management in the government, including in the village government. This study aims to determine the effect of internal control effectiveness, information asymmetry, organizational ethical culture, and procedural justice on the tendency of accounting fraud in the Village Government of Gatak District, Sukoharjo Regency. This research is a quantitative descriptive research. The data collection technique used an instrument in the form of a closed questionnaire with a Likert scale and documentation. The sample in this study was all village heads, village treasurers, BPD heads, BPD deputy chairmen and village BPD treasurers throughout Gatak District, Sukoharjo Regency with a total of 70 people taken by total sampling. The data analysis method used multiple linear regression analysis. The results showed that there was a significant negative effect on the effectiveness of internal control on the tendency of accounting fraud, information asymmetry had a significant positive effect on the tendency of accounting fraud, organizational ethical culture had a significant negative effect on the tendency of accounting fraud and procedural justice had a significant negative effect to the tendency of accounting fraud

Keywords: *Internal control effectiveness, information asymmetry, organizational ethical culture, procedural fairness, accounting fraud tendencies*

1. Introduction

According to the Indonesian Institute of Accountants (2012), the tendency of accounting fraud is influenced by the presence or absence of opportunities to do so. The great opportunity makes the tendency for accounting fraud to occur more often. These opportunities can be reduced by a good internal control system. *The Association of Certified Fraud Examiners* (2019) explains that accounting fraud can be classified into 3 types, namely fraud in financial statements, misappropriation of assets and corruption.

The tendency of Accounting Fraud (KKA) or *fraud* in Indonesia has been rife lately, where it has become the center of attention of various media in Indonesia and in the world. Fraud or *fraud* is an intentional mistake. Within the scope of accounting, the concept of fraud or fraud is a deviation from accounting procedures that should be established in an entity, such deviations will have an impact on financial statements (Silfi and Wahyuni, 2021).

Several factors that can influence the tendency of accounting fraud in the government sector, both central and local, including in rural areas, include the internal control system, accounting asymmetry and procedural justice.

The internal control system for an organization is very important, namely to provide protection for entities against human weaknesses and to reduce the possibility of errors and actions that are not in accordance with regulations (Aprilliyanti, 2018: 24). As stated by Rusliyawati (2019) in her research where both government and private agencies, fraudulent acts still occur, among others, due to low internal control. The more effective the internal control in an organization, the more likely it is to minimize the occurrence of fraud that is detrimental to the company and benefit themselves because there are no opportunities or opportunities for someone to commit fraud. The results of research conducted by Fadila (2020), Pandita et al (2020) and Mulyanto et al (2021) show that the effectiveness of internal control affects the tendency of village fund accounting fraud.

Information *asymmetry* is a condition in which there is an imbalance in the acquisition of information between the management as the information provider (*prepaper*) and the shareholders and stakeholders in general as users of information (*users*). Inequality of information can lead to a high tendency of accounting fraud (Sapitri, 2019: 18). The results of research conducted by Muna and Harris (2018), Apriana and Ayu (2021), Silfi and Wahyuni (2021) show that information asymmetry has an influence on the tendency of accounting fraud.

The application of an ethical culture in an organization can encourage people in an organization to behave ethically so that opportunities to commit fraud can be minimized (Pratiwi et al, 2020). This is supported by research conducted by Pandita et al (2020), Yulia et al (2021), Halimatusyadiah and Robani (2021) which show the results that organizational ethical culture affects the prevention of accounting fraud tendencies in village government. If every individual in the organization has strong ethics, it can prevent unwanted actions that can harm the company such as *fraud* .

Procedural justice refers to the equivalence of procedures. Procedures are judged as fair if they are implemented consistently, without self-interest, based on accurate information, with an opportunity to correct the decision, with the interests of all parties represented, and following moral and ethical standards (Ikbal and Rahim, 2019). When employees perceive procedural fairness to be high, employees will be more motivated to participate in activities, follow rules, and perceive relevant outcomes as fair. But if workers feel a lack of procedural fairness, they tend to withdraw from opportunities to participate, pay less attention to rules and policies, and perceive relevant results as unfair (Rahmawati, 2020: 24). This is supported by research conducted by Murti et al (2018), Ikbal and Rahim (2019), Reo et al (2021) where the results show that procedural justice affects the prevention of accounting fraud tendencies in village government.

This study was conducted by exploring further the factors that influence the tendency of accounting fraud in the village government sector in Gatak District, Sukoharjo Regency. So that this research can be compared with the results of previous studies with different objects. This study was conducted with the aim of knowing the effect of the effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency.

Based on the description above, the hypotheses in this study are:

- H₁ : The effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice have a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency
- H₂ : The effectiveness of internal control has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency
- H₃ : Information asymmetry has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency
- H₄ : Organizational ethical culture has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency
- H₅ : Procedural justice has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency

2. Research methods

The population in this study were all village heads, village treasurers, BPD heads, deputy BPD heads and village BPD treasurers throughout Gatak District, Sukoharjo Regency with a total of 70 people. The research sample was taken by a *total sampling* of 70 people. Data collection techniques include a closed questionnaire with a *Likert scale* and 5 alternative answers from strongly agree to strongly disagree and a documentation method to find out a brief profile of village conditions throughout Gatak District, Sukoharjo Regency which consists of 14 villages.

The research variables include the dependent variable, namely the tendency of accounting fraud where indicators to assess the tendency of accounting fraud as disclosed by Wilopo as quoted by Fadilah (2018) in his research include: 1) Tendency to manipulate, falsify, or change accounting records or supporting documents. 2) The tendency to misrepresent or omit significant events, transactions, or information from the financial statements. 3) The tendency to misapply accounting principles intentionally. 4) The tendency to misrepresent financial statements due to theft (misuse/ embezzlement) of assets that makes the entity pay for goods/services that are not received. 5) The tendency to misrepresent financial statements due to improper treatment of assets and accompanied by false records or documents and may involve one or more individuals among management, employees, or third parties.

The independent variables include the effectiveness of internal control with indicators adopted from Arifah's research (2017: 34-35) including: 1) Application of Authority and Responsibility, 2) Transaction Recording, 3) Physical Control, 4) Accounting System, 5) Monitoring and Evaluation. Information asymmetry variables with indicators adopting Apni (2019) research include: 1) Situations where the company's internal parties have better information from activities that are their responsibility than outside the company, 2) Situations where the company's internal parties are more familiar with the input output relationship within the company that is become his responsibility compared to outside parties of the company, 3) A situation where the company's internal parties are more aware of the potential work that is their responsibility than those outside the company, 4) A situation where the company's internal parties are more familiar with the technical work that is their responsibility than those outside the company, 5) Situations where the company's internal parties are more aware of the influence of external factors in their areas of responsibility than those outside the company, and 6) Situations where the company's internal parties understand better what can be achieved in their areas of responsibility than those outside the company.

The organizational ethical culture variable with indicators adopted from Apni (2019) research which includes: (1) visible position (2) communication of ethical ideals (3) ethical training (4) sanctions for ethical actions (5) ethical protection methods. The procedural justice variable with indicators adopting Kozlowski's opinion as quoted by Arifah (2017) in the study includes: consistency, minimizing bias, accurate, repairable, representative, and ethical information.

Data analysis methods include instrument testing, descriptive statistical test, classical assumption test and hypothesis testing. Instrument test includes validity and reliability tests. The results of the validity and reliability test showed that all of the statement items in the questionnaire were declared valid and reliable so that they could be used as a means of collecting research data. The results of the descriptive statistical test showed the results of measuring the *mean*, standard deviation, minimum and maximum values of all research variables. This test is used as a requirement for regression testing including normality, multicollinearity, heteroscedasticity tests. This test includes multiple linear regression analysis, model feasibility test (F test), partial regression coefficient test (t test), and coefficient of determination test (R^2).

3. Results and Discussion

3.1. Results

a. Characteristics of Respondents

Table 4.1 Characteristics of Respondents

Characteristics of Respondents	Frequency (n = 70)	Percentage (100%)
Age		
31-40 years old	7	10.0%
41-50 years old	29	41.4%
51-60 years old	33	47.1%
>60 years old	1	1.4%
Gender		
Man	50	71.4%
Woman	20	28.6%
Length of work		
1-5 years	40	57.1%
6-10 years	30	42.9%
Level of education		
SMA/SMK/Equivalent	51	72.9%
Diploma	3	4.3%
S1	16	22.9%

Source: Primary data processed, 2022

Table 4.1 can be explained that the majority of respondents are 51-60 years old (47.1%), male (71.4%), working for 1-5 years (57.1%) and have a high school education / vocational school / equivalent (72.9%).

b. Descriptive statistics

The results of the descriptive statistical analysis are presented in table 4.2. It is known that the internal control effectiveness variable (X1) of the 15 statement items obtained a minimum total score of 38 and a maximum of 75 with an average value (*mean*) of

62.9286 and a standard deviation of 8.49778. Information asymmetry variable (X2) from 6 statement items obtained a minimum total score of 11 and a maximum score of 30 with an average value (*mean*) of 20.7429 and a standard deviation of 6.11410. The organizational ethical culture variable (X3) from 5 statement items obtained a minimum total score of 11 and a maximum of 25 with an average value (*mean*) of 19.5143 and a standard deviation of 3.2604 . The procedural justice variable (X4) from 18 statement items obtained a minimum total score of 42 and a maximum score of 85 with an average value (*mean*) of 69.7857 and a standard deviation of 11.80505 . The accounting fraud trend variable (Y) from 16 statement items obtained a minimum total score of 25 and a maximum score of 76 with an average value (*mean*) of 46.4857 and a standard deviation of 13.33704 .

Table 4.2 Descriptive Statistics of Research Variables

Research variable	N	Minimum	Maximum	mean	Std. Deviation
Effectiveness of internal control (X1)	70	38	75	62.9286	8.49778
Information asymmetry (X2)	70	11	30	20.7429	6.11410
Organizational ethical culture (X3)	70	11	25	19.5143	3.26040
Procedural justice (X4)	70	42	85	69.7857	11.80505
Trend of accounting fraud (Y)	70	25	76	46.4857	13.33704

Source: Processed primary data, 2022

c. Classic assumption test

1) Normality test

Table 4.3 Normality Test Results

Variable	Probability	Conclusion
<i>Unstandardized Residual</i>	0.200	Normal

Source: Processed primary data, 2022

Based on the results of the normality test, the significance value (probability) of the *unstandardized residuals* obtained a value of 0.200. This probability number is greater than 0.05. This explains that the residual data from the estimation results show a normal distribution of data.

2) Multicollinearity Test

Table 4.4 Multicollinearity Test Results

Variable	Tolerance	VIF	Information
Effectiveness of internal control (X1)	0.668	1,497	Free of Multicollinearity Symptoms
Information asymmetry (X2)	0.956	1.046	Free of Multicollinearity Symptoms
Organizational ethical culture (X3)	0.761	1.314	Free of Multicollinearity Symptoms
Procedural justice (X4)	0.836	1,196	Free of Multicollinearity Symptoms

Source: Processed primary data, 2022

The results of the multicollinearity test obtained the *tolerance value* of each independent variable > 0.1 and the VIF value < 10. This means that this study is free from multicollinearity symptoms in the regression model and meets the requirements of linear regression analysis.

3) Heteroscedasticity Test

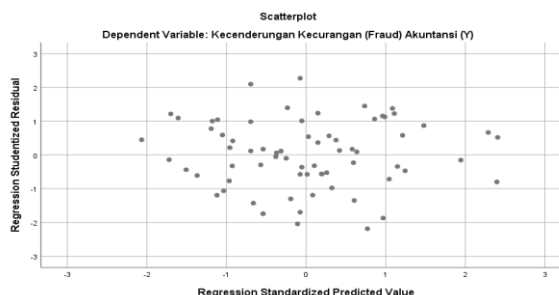


Figure 4.1 Scatterplot Graph of Heteroscedasticity Testing

Source: Processed primary data, 2022

Based on Figure 4.1 above, it can be seen that the scatterplot graph shows that the points spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to predict accounting fraud tendency variable based on the input of independent variables which include the effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice.

d. Hypothesis testing

1) Multiple Linear Regression Analysis

Table 4.5 Results of Multiple Linear Regression Analysis

Independent Variable	B	Standard Error
Constant	102,021	9,093
Effectiveness of internal control (X1)	-0.696	0.143
Information asymmetry (X2)	1.004	0.166
Organizational ethical culture (X3)	-0.805	0.349
Procedural justice (X4)	-0.241	0.092

Source: Processed primary data, 2022

From the results of the analysis, the regression equation can be arranged:

$$Y = 102.021 - 0.696 X1 + 1.004X2 - 0.805X3 - 0.241X4 + e$$

From the regression equation, it can be interpreted:

- a) $a = 102,021$. This is a constant, meaning that a constant of 102,021 states that if there is no value for the effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice, the value of accounting fraud tendency is 102,021.
- b) $b_1 = -0.696$. This means that if the score of the internal control effectiveness variable increases by one point, the tendency of accounting fraud will decrease by 0.696 (assuming the variables of information asymmetry, organizational ethical culture, and procedural justice are considered zero).
- c) $b_2 = 1.004$. This means that if the score of the information asymmetry variable increases by one point, the tendency of accounting fraud will increase by 1.004 (assuming the variables of internal control effectiveness, organizational ethical culture, and procedural justice are considered zero).
- d) $b_3 = -0.805$. This means that if the score of the organizational ethical culture variable increases by one point, the tendency for accounting fraud will decrease by

0.805 (assuming the variables of internal control effectiveness, information asymmetry, and procedural justice are considered zero).

- e) $b_4 = -0.241$. This means that if the score of the procedural justice variable increases by one point, the tendency of accounting fraud will decrease by 0.241 (assuming the variables of internal control effectiveness, information asymmetry, and organizational ethical culture are considered zero).

2) Model Feasibility Test (F Test)

Table 4.6 F Test Results

Dependent Variable	F _{count}	F _{table}	p value	Conclusion
Trend of Accounting Fraud (Y)	28.814	2.51	0.000	Significant

Source: Processed primary data, 2022

In table 4.6, the Fcount value is 28.814 > Ftable (2.51) with a significance value of 0.000 (p -value <0.05). This means that the regression model is feasible to use or it can also be interpreted that the effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice have a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency. So it can be interpreted that H1 is accepted.

3) Partial Regression Coefficient Test (t Test)

Table 4.7 t test results

Variable	t _{count}	t _{table}	Sig	Conclusion
Effectiveness of internal control (X1)	-4,867	1.99714	0.000	Significant
Information asymmetry (X2)	6,040	1.99714	0.000	Significant
Organizational ethical culture (X3)	-2,306	1.99714	0.024	Significant
Procedural justice (X4)	-2,624	1.99714	0.011	Significant

Source: Processed primary data, 2022

Based on table 4.7, it is known that the internal control effectiveness variable (X1) has a t-count value of -4.867 which is smaller than -ttable of -1.99714 with a significance value of 0.000 <0.05. So H2 is accepted, meaning that the effectiveness of internal control has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency. Information asymmetry variable (X2) has a tcount value of 6.040 which is greater than ttable of 1.99714 with a significance value of 0.000 <0.05. So H3 is accepted, meaning that information asymmetry has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency . The organizational ethical culture variable (X3) has a tcount value of -2.306 which is smaller than -ttable of -1.99714 with a value of -1.99714. significance 0.024<0.05. So H4 is accepted meaning organizational ethical culture has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency. The procedural justice variable (X4) has a tcount of -2.624 which is smaller than -ttable of -1.99714 with a significance value of 0.011<0.05. So H5 is accepted meaning Procedural justice has a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency.

4) Coefficient of Determination Test (R^2)

Table 4.8 Coefficient of Determination Test Results (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.800 ^a	0.639	0.617	8.25158
a. Predictors: (Constant), Procedural Justice (X4), Information Asymmetry (X2), Organizational Ethical Culture (X3), Effectiveness of Internal Control (X1)				

Source: Processed primary data, 2022

Based on table 4.8, it is known that the results of the analysis obtained an *Adjusted R2 value of 0.617* so it can be interpreted that the four independent variables include the effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice. able to explain the variation of changes in the accounting *fraud* tendency variable of 61.7%, while the remaining 38.3% is explained by other variables outside this research model such as individual morality, spiritual intelligence, obedience to accounting rules, integrity of the officer, suitability of compensation, Government Internal Control System (SPIP) and so on.

4.1. Discussion

4.1.1. *The Effect of Internal Control Effectiveness, Information Asymmetry, Organizational Ethical Culture, and Procedural Justice on the Trend of Accounting Fraud in Village Governments in Gatak District, Sukoharjo Regency*

Based on the results of the F test analysis shows that the regression model is feasible to use in this study. In addition, it also means that H_0 is rejected and H_1 is accepted, which means that the effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice have a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency. So with internal control that can be carried out effectively, supported by the lower asymmetry of information obtained by employees and the higher the ethical culture of the organization is upheld by village government employees and procedural justice is created well, the tendency for accounting *fraud* in the Village Government of Gatak District Sukoharjo Regency is decreasing.

This is in accordance with Pangestutie's opinion (2018: 36) where the effectiveness of the internal control system has an influence on fraudulent actions. Low internal control has the potential to cause fraud in a government agency. An effective control system will be able to prevent and detect the occurrence of unethical behavior and fraudulent practices. The better and more effective the internal control system is, the lower the level of fraud that occurs. A good organizational culture will not open the slightest opportunity for individuals to commit fraud, because a good organizational culture will form organizational actors to have a *sense of belonging* (a sense of belonging and a *sense of identity* (a sense of pride as part of an organization) (Indriani, 2020:33). So if the procedure is carried out properly it will create justice and no party feels aggrieved. This can reduce *fraud* (Aprilliyanti, 2018: 41).

4.1.2. *The Effect of the Effectiveness of Internal Controls on the Trend of Accounting Fraud*

The results of the t-test analysis prove that the effectiveness of internal control has a significant negative effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency. The regression coefficient value of this variable is negative, so it can be interpreted that the more effective the internal control carried out by each village government, the lower the tendency for accounting *fraud to be carried out, and*

vice versa. According to the researcher, in order to avoid the tendency of accounting fraud to become more frequent, an effective internal control is needed so that it can minimize the occurrence of this. With internal control, fraudulent actions will be reduced.

Effective internal control can reduce the tendency of accounting fraud. Thus, an ineffective internal control system tends to give someone the opportunity to commit *fraud* that will harm the organization and disrupt the organization's sustainability. The internal control system has a negative and significant effect on the level of accounting fraud tendency. This means that the tendency of accounting fraud can be reduced if an effective internal control system is implemented in the company. The higher the internal control system, the lower the tendency for accounting fraud (Putri & Suartana, 2022).

The results of this study are supported by Fadila (2020), Pandita et al (2020) and Mulyanto et al (2021) showing that the effectiveness of internal control has a significant negative effect on the tendency of village fund accounting fraud. However, this result does not support the research from Sunaryo et al. (2019) which found that the effectiveness of internal control had a significant positive effect on the tendency of accounting fraud, while the research of Janros and Zembua (2019) found that the effectiveness of internal control had no significant effect on the tendency of accounting fraud.

4.1.3. The Effect of Information Asymmetry on the Trend of Accounting Fraud

Based on the t test shows that Information asymmetry has a significant positive effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency. The regression coefficient value of this variable is positive, so it can be interpreted that the more frequent information asymmetry occurs in the village government, the higher the tendency for accounting *fraud* for the village government in the Gatak sub-district, Sukoharjo regency, and vice versa.

Information asymmetry that occurs between superiors and subordinates can affect financial statements which can lead to fraud. This is because the financial statements should be important for external users, especially because this group is in the most uncertain condition. If there is an information gap, it can open up opportunities for fund managers to commit fraud, in other words, information asymmetry between superiors and subordinates can affect financial statements and can lead to fraud. So the higher the level of information asymmetry that occurs in the Regional Work Unit, the level of accounting fraud will increase.

These results support the results of previous studies conducted by Muna and Harris (2018), Apriana and Ayu (2021), Silfi and Wahyuni (2021) which showed that information asymmetry had a significant positive effect on the tendency of accounting fraud.

4.1.4. The Influence of Organizational Ethical Culture on Accounting Fraud Trends

From the results of the t test it can be concluded that organizational ethical culture has a significant negative effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency. The regression coefficient value of this variable is negative, so it can be interpreted that the better the organizational ethical culture is implemented in the village government environment, the lower the tendency for accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency, and vice versa. So it can be assumed that a bad organizational ethical culture will affect employees in committing fraud, including committing fraud in accounting reporting.

The application of management culture or habits that are in accordance with established ethics will reduce the level of *fraud* (Aprilliyanti, 2018: 40). This is in accordance with the

opinion of Diyah W (2019: 27) where the application of an ethical culture in the organization will be able to encourage someone to be able to take ethical actions so that the tendency of accounting fraud can be avoided. Thus, the better the ethical culture climate that can be created in the corporate environment, the less tendency for accounting fraud (*fraud*) committed by employees.

This study is in line with previous research conducted by Pandita et al (2020), Yulia et al (2021), Halimatusyadiah and Robani (2021) which showed that organizational ethical culture had a significant negative effect on preventing accounting fraud tendencies in village government. This result is different from the results of research by Sari (2018) and Putri & Saud (2021) which show that the ethical culture of the organization has no significant effect on the tendency of accounting fraud.

4.1.5. The Effect of Organizational Procedural Justice on the Trend of Accounting Fraud

Procedural justice has a significant negative effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency, this is proven by the t test. The regression coefficient value of this variable is negative, so it can be interpreted that the better the organizational procedural justice in the village government environment is carried out, the less the tendency for accounting fraud is to be carried out, and vice versa. So if the procedure is carried out properly, it will create justice and no party will feel aggrieved. This can reduce acts of fraud (*fraud*) (Aprilliyanti, 2018: 41).

The results of this study indicate that procedural justice is a consideration made by employees regarding the perceived fairness of the organizational processes and procedures used to make existing decisions, if the higher the fairness in each procedure, the lower the tendency for fraud committed by employees and management in it.

The results of the study are the same as the research conducted by Murti et al (2018), Ikbal and Rahim (2019), Reo et al (2021), but not the same as the results from Fachrunisa et al (2015) and Yulianti et al (2016) research which found results where procedural justice has no effect on the tendency of accounting fraud

4. Conclusions and recommendations

Conclusion

Based on the results of the research that has been done, it can be concluded that

- a) The effectiveness of internal control, information asymmetry, organizational ethical culture, and procedural justice have a significant effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency .
- b) The effectiveness of internal control has a significant negative effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency
- c) Information asymmetry has a significant positive effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency .
- d) Organizational ethical culture has a significant negative effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency .
- e) Procedural justice has a significant negative effect on the tendency of accounting *fraud* in the Village Government of Gatak District, Sukoharjo Regency .

Suggestion

For further researchers, it is hoped that they can use to expand the object of research, add other research variables outside this research model that can have a tendency to influence the

tendency of accounting fraud and vary research methods quantitatively and qualitatively by using in-depth interview instruments so that complementary research results can be obtained. and avoiding the habit of filling out questionnaires.

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