

The Effect Of Information Asymmetry And Internal Control On Accounting Fraud With Integrity As A Moderating Variable

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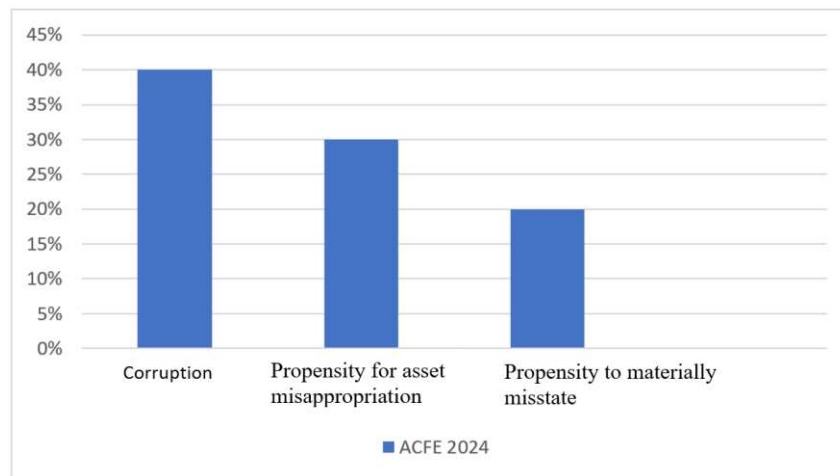
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Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none">o Information Asymmetry;o Internal control;o Accounting Fraud;o Integrity;	<p>Purpose - This study aims to examine the effect of information asymmetry and internal control on accounting for accounting, with integrity as a moderating variable, in the Indonesian logistics sector.</p> <p>Design/Methodology/Approach - This research uses quantitative approach with data collected through questionnaires from 150 employees of PT Indocitra Logistics Express (Access Logistics) distributed via social media. Each questionnaire contained 51 statements to be answered by respondents. The data analysis was executed using the Partial Least Square Structural Equation Modeling (PLS-SEM) method, version 3.0.</p> <p>Findings - The results showed that information asymmetry has a positive and significant influence on accounting conditions. In contrast, internal control has a positive but insignificant effect. Furthermore, integrity is shown to strengthen the relationship between information asymmetry and financial accounting, but does not strengthen the relationship between internal control and financial accounting.</p> <p>Research Limitations/Implications - This study is limited to logistics and shipping sub-sector companies, so the results cannot be generalized to other sectors. Future research is recommended to explore additional factors that may affect accounting conditions, such as organizational culture and information technology.</p> <p>Originality/Value - This research provides new insights into the importance of integrity in mitigating the negative impact of information asymmetry on accounting, particularly in the Indonesian logistics sector. The findings are relevant for practitioners and policy makers to develop accounting condition mitigation strategies.</p>
Article History	
<p>Received: 08 - 01 - 2025 Accepted: 15 - 01 - 2025 Published: 30 - 01 - 2025</p>	

INTRODUCTION

Accounting fraud is an important issue in many sectors, including logistics and shipping, often revealed through major cases that contributed to the global financial crisis. Financial statement manipulation occurs due to pressure to show good financial performance, such as the Enron and WorldCom scandals that harmed stakeholders and damaged the company's reputation. Enron, founded in 1985, was involved in fraud and went bankrupt in 2001, with

auditor Arthur Andersen also implicated in the scandal. Meanwhile, WorldCom inflated its assets to nearly \$3.9 billion, making it one of the biggest accounting scandals.



According to the ACFE 2024 survey, there are 40% corruption cases, 30% asset misappropriation, and 20% financial statement fraud, indicating that accounting fraud is a serious global problem. The fraud triangle model explains the factors that influence fraudulent behaviour, namely pressure, opportunity, and rationalization (Melindawati et al., 2023). In the logistics and shipping sector in Indonesia, accounting fraud is common, such as manipulation of shipping costs and embezzlement of funds. Prominent cases include the PT Delta scandal with manipulation of financial statements to hide losses, as well as the PT Garuda Indonesia Tbk scandal involving breaches of professional ethics (<https://shorturl.at/A9cVS>).

In 2021, PT Garuda Indonesia faces debt of IDR199.5 trillion and a net loss of IDR62.55 trillion, with indications that reported revenue does not reflect operational reality. In the first half of 2021, Garuda recorded a loss of USD898.65 million, with total revenue of USD696.8 million down 24% from the previous period, while operating expenses increased to USD1.38 billion. One of the biggest scandals was the claiming of revenue from an agreement with PT Mahata Aero Teknologi in 2018, even though payment had not been made. This led to sanctions from OJK and IDX, as well as doubts over the transparency of the company's financial statements. Poor management issues, such as unprofitable aircraft lease deals and loss-making flight routes, worsened Garuda's financial condition, which had negative equity and difficulties in meeting its financial obligations. This case demonstrates the need for increased transparency and accountability in financial reporting (<https://shorturl.at/IUtpS>).

This shows that the company's internal challenges are affecting its reputation and the trust of consumers and investors. Without significant improvements, the future of PT Garuda Indonesia is jeopardised. The need for comprehensive reform in the logistics and shipping sector in Indonesia is urgent for sustainable growth and the well-being of all parties involved. Research (Hikmah et al., 2022; Indriastuti et al., 2016; Puspitasari et al., 2023; Yuliastuti & Tandio, 2020) shows that information asymmetry has a significant positive effect on accounting fraud. This means that the greater the information imbalance between management and shareholders, the greater the chance of accounting fraud. Research (Adyaksana & Sufitri, 2022; Khamimah et al., 2021; Rodiah et al., 2019) shows that effective internal control can prevent fraud by monitoring and evaluating existing systems and procedures. However, if internal control is weak, this can

provide opportunities for individuals to commit fraud. Research (Kurniawan & Haq, 2022; Maghfirah et al., 2023; Putra & Maharani, 2024) state that integrity functions as a moderating variable that can affect the relationship between other variables and the fraud. Research shows that high integrity can reduce the likelihood of accounting fraud, because individuals with strong integrity tend to adhere more to ethics and correct accounting principles. Thus, integrity plays an important role in shaping the behavior of accountants and auditors, and affects the quality of financial statements (Faisal et al., 2022).

The author chose the logistics and shipping sub-sector as the object of research given the high risk of accounting fraud. With increasing reliance on technology and information systems in the supply chain, it is important to understand the exploitation of this practice and preventive measures to maintain the integrity of financial statements. This study aims to determine the effect of information asymmetry and internal control on accounting fraud with integrity as a moderating variable in companies in the logistics and shipping sub-sectors.

LITERATUR REVIEW

Attribution Theory

Attribution theory was first proposed by Fritz T Heider in 1958. Heider (1958). Attribution theory is a theory that generally emphasises how individuals interpret events and how this relates to their thinking and behaviour. This attribution theory assumes that people try to determine why someone or every individual does what they do. People will try to understand why others do things and be the cause of behaviour. Attribution theory explains how people infer the cause of their own or others' behaviour. This theory explains the processes that occur within us so that we understand our and other people's behaviour. The internal control system is expected to be able to reduce deviant actions taken by management. Management tends to take deviant actions to maximise personal gain. Attribution theory explains that a person's behaviour in carrying out an action or decision is influenced by internal forces, namely abilities and external forces, namely the environmental situation in which the person is located (Purba, 2023).

Information Asymmetry

Information asymmetry is a condition in which there is an imbalance in the acquisition of information between management as a provider of information (prepaper) and shareholders and stakeholders in general as users of information (user). Asymmetry theory says that parties related to the company do not have the same information about the company's prospects and risks. Certain parties have better information than other parties. Managers usually have better information than outsiders (investors) because it can be said that there is information asymmetry between managers and investors. Investors, who feel they have less information, will try to interpret the behaviour of managers (Hasanudin, 2018).

Internal Control

Internal control is the policies and procedures that protect the company's assets from misuse, ensure that the business information presented is accurate and ensure that laws and regulations are followed (Warren, 2008). Internal control is a process, influenced by an entity's

board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of the following categorical objectives: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations (Rama & Jones, 2008).

Accounting Fraud

Statement of Auditing Standards Number 99 defines fraud as a deliberate act to produce material misstatements in financial statements (Kismawadi et al., 2020). FRAUD is an illegal act committed by one person or group of people intentionally or planned to cause the person or group to benefit, and harm other people or groups. Fraudulent financial reporting is the deliberate misstatement or omission of amounts and disclosures with the intention of deceiving report users (Hermawan & Biduri, 2019).

Integrity

Integrity is a quality, nature, or condition that shows a complete unity so that it has the potential and ability to radiate authority, honesty. Integrity is a quality that underlies public trust and is a benchmark for members in testing all their decisions (Basri & Ruslin, 2021). Integrity is an attitude that refers to the consistency between actions with values and principles of goodness and speech. In ethics, integrity is defined as the honesty and truthfulness of one's actions. The opposite of integrity is illegitimacy (hypocrisy or hypocrisy). By increasing the level of integrity of each individual towards the organization, the effectiveness of internal control is also maintained so that fraudulent acts can be minimized. Theoretically, the selection of moderating variables in a relationship model is based on the idea that moderating variables are not influenced by independent variables, but moderating variables affect dependent variables (Putra & Maharani, 2024).

Hypotheses development

Information asymmetry relates to the information imbalance between management and shareholders, where management has more information that gives them opportunities for accounting manipulation or fraud. Research results (Hikmah et al., 2022; Indriastuti et al., 2016; Puspitasari et al., 2023; Yuliastuti & Tandio, 2020) which states that information asymmetry has a positive effect on accounting fraud. This means that the higher the level of information asymmetry, the greater the tendency to commit accounting fraud, because the lack of transparency provides opportunities for individuals to abuse their position and commit fraud. Based on this explanation, the researcher takes the hypothesis, namely:

H₁: Information Asymmetry has a postive effect on Accounting Fraud

Internal control relates to processes and procedures designed to supervise, control, and evaluate organisational operations, ensure compliance with accounting policies and standards, and prevent fraud. The results of research (Adyaksana & Sufitri, 2022; Khamimah et al., 2021; Rodiah et al., 2019) which state that internal control has a negative effect on accounting fraud. This means that strong internal control can reduce the opportunity to commit accounting fraud due to strict procedures and policies as well as better supervision. Based on this explanation, the researchers took the hypothesis, namely:

H₂: Internal Control has a negative effect on accounting fraud

Integrity has a significant influence on fraud. Integrity refers to a person's honesty, ethics, and commitment to act correctly and honestly. Managers with high integrity will tend to be more transparent and accountable in financial reporting, reducing opportunities for information manipulation. In the presence of high integrity, the negative influence of information asymmetry on accounting fraud does not strengthen. Integrity helps create an environment where fraud is more difficult to commit and more quickly detected, thereby reducing the risk of information manipulation by managers. Based on this explanation, the researcher takes the hypothesis, namely:

H₃: Integrity does not strengthen Information Asymmetry on Accounting Fraud

Integrity, which includes honesty, ethics, and commitment to acting right, can strengthen internal control. Managers with high integrity will be more transparent and accountable in financial reporting, reducing opportunities for information manipulation. The results of research (Putra & Maharani, 2024) state that Integrity strengthens internal control against accounting fraud. This means that with integrity as moderation, the effect of internal control on accounting fraud can strengthen. Integrity helps create an environment where fraud is more difficult to commit and faster to detect, thereby reducing the risk of manipulation of information by managers. Based on this explanation, the researchers took the hypothesis, namely:

H₄: Integrity strengthen Internal Control on Accounting Fraud

RESEARCH METHOD

This study analyzes employees of PT Indocitra Logistics Express to assess the impact of information asymmetry and internal control on accounting fraud, with integrity as a moderating variable. PT Indocitra Logistics Express was selected because its financial reporting system and internal controls are relevant to the research variables. A sample of 150 employees was purposively selected because of their direct involvement in financial reporting and control. The research tool used was a questionnaire consisting of 51 questions, which had been validated through validity and reliability tests. Each question in the questionnaire was structured in line with the factors under study to ensure the accuracy of variable measurement. The questionnaire was distributed to employees, and the data collected was analyzed using relevant statistical software to test the research hypotheses. Validity and reliability tests were conducted to ensure that the research tools were fit for use. Multiple regression analysis was used to test the relationship between the independent variable and the dependent variable, with integrity as the moderating variable. The variables used in this study are as follows:

Table 1. Variabel Measurement

Type	Variable	Dimension	Source
Independent Variables	Information Asymmetry	1. Influence of external factors 2. Achievement 3. Potential performance 4. Input-output	(Febrianti, 2021)

		5. Technical work	
	Internal Control	1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication 5. Monitoring	(Ridhiana, 2024)
Dependent Variable	Accounting Fraud	1. Propensity for asset misappropriation 2. Propensity to materially misstate financial statements 3. Corruption	(Adyaksana & Sufitri, 2022)
Moderation Variables	Integrity	1. Honesty 2. Courage 3. Wisdom 4. Responsibility	(Prabowo & Suhartini, 2021)

The data analysis method used in this study using the Partial Least Square (PLS) method. PLS is a method of solving Structural Equation Modeling (SEM) which in terms of this research is more appropriate than other SEM techniques. The linear equation model in this regression is as follows:

$$KA = \beta_0 + \beta_1 AI + \beta_2 PI + \beta_3 AI * IN + \beta_4 PI * IN + \varepsilon$$

RESULTS

Respondent Demographics

Respondents who participated in this study were employees of PT Indocitra Logistics Express (Access Logistics). From distributing questionnaires, researchers managed to collect data from 150 respondents. Each respondent has answered all statements or questions asked by the researcher related to information asymmetry and internal control on accounting fraud, with integrity as a moderating variable. The majority of respondents were women 117 people, while the other 33 respondents were men. Most of the respondents had a vocational/high school educational background, 71 people. In addition, 61 respondents had a Bachelor's degree (S1) and 8 other respondents had a Diploma III degree. In terms of field of work, the majority of respondents work in the operational sector, 66 people, followed by 51 people who work in the financial sector, and 33 people who work in the accounting sector.

Convergent Validity and Reliability Testing

The results of the data processing revealed that all indicators and dimensions effectively generated latent variables, as evidenced by loading factors exceeding 0.7 and an Average

Variance Extracted (AVE) greater than 0.5, thereby satisfying the criteria for convergent validity (Hair et al., 2011). Additionally, reliability tests demonstrated that each variable had Cronbach's alpha and composite reliability values above 0.7, reinforcing the dependability of the data. Overall, the evaluation of the measurement model (outer model) confirms that all dimensions and indicators are indeed derived from the corresponding latent variables.

The Hypothesis Test

The hypothesis in this study can be known from the calculation of the model using the PLS bootstrapping technique. From the results of the bootstrapping calculation, the statistical t value of each relationship or path will be obtained. This hypothesis testing is set with a significance level of 0.05. The hypothesis can be accepted if the original sample value is in line with the hypothesis. The results of the calculation for hypothesis testing in this study, using the direct effect of the independent variable on the dependent variable and the moderating variable obtained as follows:

Table 2. T test results (Individual)

$$KA = \beta_0 + \beta_1 AI + \beta_2 PI + \beta_3 AM * IN + \beta_4 PI * IN + \varepsilon$$

Struktur Path	Hipotesis	Prediksi	Original Sample (O)	P-Values
AI -> KA	H ₁	+	0,305	0,000
PI -> KA	H ₂	-	0,000	0,996
AI*IN -> KA	H ₃	-	-0,252	0,000
PI*IN -> KA	H ₄	+	-0,003	0,965
R-squared			0,265	
Adjusted R-squared			0,239	

Source: SmartPLS Data Processing Results

Description: AI: Information Asymmetry; PI: Internal Control; KA: Accounting Fraud; IN: Integrity; AI*IN: Moderation of Integrity on Information Asymmetry; PI*IN: Moderation of Integrity on Internal Control.

Explanatory

The results of testing the hypothesis of the effect of Information Asymmetry on Accounting Fraud obtained the original sample result of 0.305, T-statistic of 4.311, and P-value of 0.000. Because the P-value < 0.05 means significant, the hypothesis is accepted. This means that information asymmetry has a positive effect and in t-statistics has a significant effect on accounting fraud. The results of testing the hypothesis of the effect of Internal Control on Accounting Fraud obtained the original sample result of 0.000, T-statistic of 0.006, and P-value of 0.996. Because the P-value > 0.05 means insignificant, the hypothesis is rejected. This shows that internal control has a positive effect and in t-statistics has no significant effect on accounting fraud. The results of testing the hypothesis of the effect of Information Asymmetry * Integrity on Accounting Fraud obtained original sample results of -0.252, T-statistic of 4.724, and P-value of 0.000. Because the P-value < 0.05 means significant, the hypothesis is accepted.

This shows that the relationship between information asymmetry and integrity has a negative influence and t-statistically has a significant effect on accounting fraud, so integrity can strengthen the negative influence of information asymmetry on accounting fraud. d) The results of testing the hypothesis of the effect of Internal Control * Integrity on Accounting Fraud obtained the original sample result of -0.003, T-statistic of 0.045, and P-value of 0.965. Because the P-value > 0.05 means insignificant, the hypothesis is rejected. This shows that the relationship between internal control and integrity has no significant effect on accounting fraud, so integrity does not strengthen the effect of internal control on accounting fraud.

DISCUSSIONS

Information Asymmetry has a positive and significant effect on Accounting Fraud

The result of this study shows that information asymmetry has a positive and significant effect on accounting fraud. This is in line with research (Hikmah et al., 2022; Indriastuti et al., 2016; Puspitasari et al., 2023; Yuliasuti & Tandio, 2020) information asymmetry has a positive effect on accounting fraud. The existence of information imbalances between different parties in the organization causes individuals who have more access to information asymmetry, the importance of transparency and clear communication between all parties in the organization is also emphasized. Transparency helps prevent fraud by ensuring all members of the organization have equal access to relevant information. Clear communication allows for better oversight and early detection of potential abuse. In addition, ongoing training and education on ethics and good accounting practices can raise awareness of the importance of integrity and honesty in work. Technological support, such as integrated financial information systems, can also help reduce information asymmetry by providing real-time access to accurate and up-to-date data.

Information asymmetry will lead to inefficiencies in decision making because decisions are made based on incomplete or inaccurate information. This can lead to sub-optimal resource allocation, which is ultimately detrimental to the organization. In addition, information asymmetry can lead to low morale among employees as they feel they are not getting enough information to do their jobs well. This situation can lower productivity and increase turnover in the long run. Therefore, it is imperative for organizations to implement measures to ensure a more equitable and fair distribution of information.

Internal Control has a positive and insignificant effect on Accounting Fraud

The result of this study shows that internal control has a positive and insignificant effect on accounting fraud. This is not in accordance with research (Adyaksana & Sufitri, 2022; Khamimah et al., 2021; Rodiah et al., 2019). This insignificance may be due to several important factors. First, there are gaps in the implementation of internal control procedures. Existing policies may not be implemented consistently, thus reducing their effectiveness in preventing fraud. Second, a weak ethical culture may be another contributing factor. Although internal control policies are well implemented, without the support of a strong ethical culture, they will not be effective. In addition, a lack of training and awareness among employees regarding the importance of internal controls also contributes to the ineffectiveness of controls. Inadequate technology, such as the lack of use of automated surveillance systems and data analytics, can also reduce the ability of controls to detect and prevent fraud. Finally, an organization's focus

on regulatory compliance rather than the active prevention of fraud itself can lead to existing policies not being proactive enough in preventing fraud.

Therefore, to increase the effectiveness of internal controls in preventing accounting fraud, organizations need to improve the implementation of procedures, build a strong ethical culture, increase employee training and awareness, and utilize advanced technology. With a comprehensive approach, it is expected that internal controls will be more effective in maintaining honesty and integrity in financial reporting.

Integrity can strengthen the relationship between Information Asymmetry and Accounting Fraud

The result of this study shows that the relationship between information asymmetry and integrity has a negative and significant effect on accounting fraud, so that integrity can strengthen the negative effect of information asymmetry on accounting fraud. That is, integrity strengthens the negative effect of information asymmetry on accounting fraud, acting as a pure moderator. In other words, when integrity in the organization is strong, the negative effect of information asymmetry on accounting fraud is strengthened. Integrity acts as a key controller that ensures individuals within the organization remain honest and responsible, despite information imbalance. Integrity in the organization creates an environment where honesty and ethics are a top priority. People tend to be more transparent and open in sharing information, reducing the risk of fraud or dishonesty. Integrity also promotes stronger internal controls, which help to identify and prevent fraud early on. In addition, organizations can build a culture of integrity through continuous training and education. Technology support can also play a key role in strengthening integrity by providing more effective control systems and rigorous oversight. Thus, integrity not only helps in reducing the risk of accounting fraud but also enhances the overall trust and reputation of the organization.

Integrity may not strengthen the relationship between Internal Control and Accounting Fraud

The result of this study shows that the relationship between internal control and integrity has no significant effect on accounting fraud, so integrity does not strengthen the negative effect of internal control on accounting fraud. This means that integrity acts as a moderating predictor. This is not in accordance with research (Putra & Maharani, 2024). The results of previous research show that with integrity as moderation, the effect of internal control on accounting fraud can strengthen. In other words, although high integrity values in organizations are important, they are not sufficient to strengthen the effect of internal control on reducing accounting fraud. Internal control within the organization needs to be improved to show a more significant impact. However, the value of integrity is still important to encourage the spirit of honesty and responsibility among employees. In this case, integrity creates an environment where employees feel motivated to comply with the procedures and policies set by the organization. Organizations can focus more on strengthening integrity culture and practices through continuous training and education. Technology support can also play a key role in strengthening integrity by providing more effective control systems and rigorous oversight. Thus, although integrity does not strengthen the effect of internal control on accounting fraud as hypothesized, such measures are still important to reduce the risk of fraud and improve the overall trust and reputation of the organization. Integrity remains an

important foundation for organizations in creating a culture of honesty and ethics. The value of integrity helps in reducing the likelihood of fraud by encouraging transparency and accountability at all levels of the organization. Therefore, although it does not strengthen the relationship between internal control and accounting fraud, integrity still plays a critical role in maintaining the integrity and reliability of an organization's financial system.

CONCLUSIONS

There findings indicate that: (1) Information asymmetry has a positive and statistically significant effect on accounting fraud. (2) Internal control has a positive and statistically insignificant effect on accounting fraud. (3) Integrity can strengthen the relationship between Information Asymmetry and Accounting Fraud. (4) Integrity may not strengthen the relationship between Internal Control and Accounting Fraud.

Theoretical Implications

The results of this study are expected to add to the academic literature and help to develop a more comprehensive theoretical model to understand the same problem. This research can also be used as a reference to test the variables of information asymmetry and internal control on accounting fraud with integrity as a moderating variable for employees who are members of PT. Indocitra Logistics Express (Access Logistics).

Managerial Implications

This research produces findings that are useful for universities and PT. Indocitra Logistics Express (Access Logistics) works to strengthen information asymmetry by ensuring equal access to information, implementing effective internal controls to identify and reduce risks and ensure compliance with operational standards and company regulations, increasing operational transparency to build trust and create an honest and open work environment, and enforcing strict policies and procedures to prevent accounting fraud by promoting high integrity and work ethics to create a culture that focuses on compliance and honesty.

Policy Implications

The results of this study can help regulators and companies to improve policies that ensure all important information is accessible to anyone in the organization to help make better decisions. Second, improving strong supervisory policies to identify and mitigate risks, as well as ensuring companies comply with existing rules. increasing transparency in operations should be encouraged through policies that ensure all business processes are carried out openly and honestly. And enhancing strict policies should be in place to prevent accounting fraud, emphasizing the importance of integrity and ethical values at work. All these policies will help the college and PT Indocitra Logistics Express to be more effective, efficient, and trustworthy.

Suggestions for Future Researchers

For future research, it is recommended to combine the concepts of information asymmetry and integrity in the analysis of accounting fraud. Adding variables such as

organizational ethical culture and the use of monitoring technology can provide deeper insights. Choosing different research objects and involving respondents from various backgrounds can produce more comprehensive and relevant data, as well as enrich academic literature and more transparent and ethical business practices.

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