

The Relationship Between Internal Control And Compensation Appropriateness For Accounting Fraudulent Actions In Retail Companies

Frida Aprillia¹, Iwan Supriyanto², Miranti Handayani³, Susie Sugiarti⁴, Dorit Hartini⁵,
Arman Syah Putra^{6*}

^{1,2,3,4,5}Faculty of Economics and Business, Bina Sarana Informatika University, Indonesia

⁶Faculty of Computer, STMIK Insan Pembangunan, Indonesia

*Corresponding author:

Email: armansp892@gmail.com

Abstract.

The background of this research is how to find accounting fraud in a retail company, which consists of internal control variables and compensation suitability. Therefore, with accounting fraud, it can be prevented from an early age so that retail companies can continue to move forward in the future. The method used in this study is to use the literature review method and use quantitative methods by conducting a survey to 22 retail companies in order to find out frauds that exist in retail companies. The problem in this research is how to find out accounting fraud in a retail company that raises variables from internal control and compensation suitability with the two variables, it will be known what fraudulent actions occurred in retail companies so that retail companies can progress and develop so that they do not the loss is getting worse. The purpose of this study is how to find out accounting frauds in a retail company, because the fraud can make a retail company close and go bankrupt. Therefore, with preventive measures, it can be seen what things can prevent the company from cheating.

Keywords : Internal Control, Compensation Compliance, Accounting Fraud, Retail Companies.

I. INTRODUCTION

In various countries, including Indonesia, fraudulent fraud is on the rise. Infestation fraud is widespread in the United States, and fraudulent fraud is costly in almost every industry. The disadvantage of accounting fraud in capital markets is that it reduces the accountability of management and increases the cost of monitoring management by shareholders. Accounting fraud is generally associated with corruption. Common measures against corruption include falsification of records, omission of documents, and additional charges at prices that damage government finances and the government's economy [1]. This behavior is a form of accounting fraud. Indonesia is one of the countries with the highest corruption rates in the world (Transparency International, 2005). In Indonesia, accounting fraud has been proven by liquidation of several banks, BUMN and private management submissions in court, banking crime cases, tax operations, and corruption in the Election Commission and DPRD. Chronic accounting fraud is suspected, but Indonesia lacks comprehensive theoretical and empirical research. Therefore, it is not enough to study this phenomenon by accounting science alone, and it is necessary to involve other fields [2]. Unequal desires between management and shareholders increase the likelihood that management will take actions that are detrimental to shareholders, such as unethical behavior and the tendency for accounting fraud. Principals can solve the problem of accounting fraud by providing fair compensation to agents and incurring monitoring costs. Effective internal control is required to achieve good monitoring results. Misstatements resulting from fraudulent financial reporting are misstatements or intentional omissions or disclosures of financial statements to mislead users of the financial statements [3].

Misstatements due to improper handling of assets (often referred to as misuse or embezzlement) are associated with the theft of company assets, resulting in the presentation of financial statements in accordance with accounting principles generally accepted in Indonesia. Mishandling of a company's assets can take many forms, including misappropriation of goods / cash receipts, theft of assets, or the act of forcing the company to pay for goods or services that the company has not received. Misunderstanding of assets can be accompanied by false or misleading records or documents and can affect one or more management teams, employees, or third parties. Window-dressing fraud is classified as an economic crime as a crime [4]. Economic crimes in the business world include misrepresentation of accounts, manipulation of capital markets, commercial bribery, direct or indirect bribery and bribery of civil servants, tax evasion and

bankruptcy. Weak internal control systems can lead to uncertainties in a company's assets, inaccurate and unreliable existing accounting information, inefficiencies and effectiveness in the company's business activities, and established management policies. It will not be compliant. Controllability becomes more important with control of ownership from owner to administrator [5]. The purpose of this is to determine if the delegated tasks and permissions were performed according to the established plan. The internal control process is carried out by senior management in charge of protecting and protecting the company's assets. Against the background of the above problems, the problem of this study is how internal control influences the tendency of window dressing fraud, and how the validity of compensation affects the tendency of window dressing fraud [6]. Based on the background and formulation of the problem statement above, the purpose of this investigation is to determine the impact of internal control and remuneration adequacy on accounting fraud trends [7].

II. LITERATURE REVIEW

An internal control structure as a form of oversight is needed because authority and responsibilities within the organization need to be delegated. A company manager / owner who feels that he / she does not have sufficient time and ability to direct all activities of the company delegates his / her authority and responsibility to others. However, at the same time as, or shortly after, the transfer of authority and responsibility by the owner of the company, it is necessary to constantly monitor the performance of the activity and the results achieved by the staff. The following three groups, the Board of Directors, Management and are designed to provide reasonable assurance about the reliability of financial reporting, the effectiveness and efficiency of operations, and the achievement of compliance with applicable regulations [8]. Internal control laws and policies as a process performed by other personnel. The internal control system consists of policies and procedures designed to provide management with reasonable assurance that the company has achieved its goals and objectives [9]. These policies and procedures, often referred to as controls, summarize the company's internal controls together. The internal control system has coordinated organizational structures, methods, and actions to protect the assets of the organization, verify the accuracy and reliability of accounting data, increase efficiency, and facilitate compliance with management policies. The control consists of five interconnected components. In short, the control environment determines the style of the organization and influences employee control perception. The control environment is the foundation of all internal control components and provides discipline and structure. Risk assessment is the identification and analysis of risks associated with achieving an organization's goals and provides the basis for deciding how to manage risk [10].

Management activities are policies and procedures that ensure that management instructions are executed. Information and communication is the identification, disclosure, and exchange of information in a format and time frame that enables people to perform their functions. Monitoring is the process of determining the quality of internal control performance over time [11]. Control policies and procedures should be established and implemented to help ensure that actions identified by management to address risks to the achievement of organizational objectives are effectively implemented. Authorization is often documented as signing, initialing, or entering a code initial, or certain transactions occur due to special circumstances, so management gives special authorization to be carried out otherwise, management can authorize employees to handle routine transactions without special approval, otherwise known as general authorization. Effective segregation of duties is achieved when the following functions are separated Authorization – approving transactions and decisions [12]. Records prepares source documents, maintains journal entries, ledgers and other files prepare reconciliations, and prepares performance reports, Storage – handles cash, Adequate design and use of records helps to ensure accurate and complete recording of all related transaction data. The form and content should be kept as simple as possible to support record keeping, and facilitate review and verification. Organizations must be aware of the risks and deal with the risks they face. The organization must set goals, which are integrated with sales, production, marketing, finance and other activities, for the organization to operate in harmony [13].

The organization should also establish mechanisms to identify, analyze and manage the associated risks. Accountants play an important role in helping management control the business by designing an effective control system, and evaluating existing systems to ensure that they are running effectively. Around the control activities there are information and communication systems. These allow people within an organization to receive, share, and receive the information they need to perform, manage, and control the operations of their organization [14]. Accountants know how transactions are initiated, data is retrieved in machine-readable format, computer files are accessed and updated, data is processed and information is prepared, and information is reported to internal users and outside parties. You need to understand what it is. You need to monitor the entire process and make changes as needed. This allows the system to react dynamically and adapt to the needs of the situation. Methods for monitoring performance include effective monitoring, accountable reporting, and internal audit. Individual satisfaction with the rewards received is based on the theory of justice (fairness). Justice is a condition that arises in a person's mind when he or she feels that the ratio of effort to reward is balanced with the ratio of the person being compared. The essence of justice is that employees compare their compensation efforts to the compensation of other employees in the same work situation. This motivational theory presupposes that people are motivated by the desire to be treated fairly in the workplace. There are four important measures in this theory. That is, people, those who feel treated fairly or unfairly [15].

A group or person that someone uses as a comparison with others, that is, as an input or rate of return comparison. Input (input), that is, individual characteristics brought into a job such as B. Success (skills, experience, learning) or innate characteristics (age, gender, race). Earnings (results), what people earn from their work (awards, allowances, wages). Employee compensation is any form of payment or compensation made to an employee and resulting from the employee's employment, and employee compensation consists of two components. First, direct monetary payments in the form of wages, salaries, incentives, commissions and bonuses. Second, indirect payments in the form of economic benefits such as insurance and vacation allowances paid by the company [16]. Compensation can be defined as payments made by a company legal entity to an individual for services provided directly or indirectly in the form of wages, salaries, incentives, commissions, bonuses, insurance, or vacation payments. .. Fraud is a form of deliberate fraud that causes losses without the victim's knowledge and benefits the fraudster. Fraud generally results from pressure to commit fraud or encouragement to take advantage of existing opportunities, and there are good (generally accepted) reasons for doing so. In general, fraud can be divided into two types. That is, the company, the management for the benefit of the company, that is, the false statement resulting from fraudulent financial reporting [17]. Fraudulent financial reporting usually occurs because of management encouragement and expectations of job performance. Misrepresentations resulting from financial reporting fraud are well known as fraud. This form of fraud is often referred to as administrative fraud in the form of manipulation, falsification, or falsification of supporting documents that cause the presentation of accounting records or financial statements, intentional misrepresentation or omission of transactions, cases, etc. I have. Or important information from annual accounting. Employees for personal gain, is false information in the form of false information from misappropriation of assets. This type of fraud is commonly referred to as employee fraud [18]. Misstatement of Assets Misstatement involves misappropriation of a company's assets, resulting in the failure to present financial statements in accordance with generally accepted accounting principles. Asset embezzlement is usually carried out by employees facing financial problems because they see weaknesses in the company's internal controls and opportunities to justify these actions. An example of this type of misrepresentation is the misappropriation of cash income [19].

III. RESEARCH METHOD

Data is a collection of information needed to make decisions. Data is obtained by measuring the value of one or more variables in a sample (or population). The data can be divided into two groups. In other words, quantitative data is data presented and measured in the form of numerical scales or numbers. Qualitative data is descriptive or descriptive or descriptive data that cannot be measured on a numerical scale. This study uses quantitative and qualitative data. The data source for this study, in this case, the

primary data is data obtained directly through field interviews using all proprietary data collection methods through interviews with supermarket managers and retail store finance employees. Secondary data is data collected by publicly available data collection facilities, as well as data collected from books and other information and literature. To complete the results of this study, the author collected data through preliminary research and other scientific studies. Literary studies, that is, a method of extracting information from theory by studying and writing down literary books, magazines, journals, and other sources of information related to the material discussed by the author. Field survey, a data collection method that directly observes the surveyed object and distributes questionnaires from surveyors to financial managers, accountants, directors / business owners. The subjects of this survey were supermarket managers or employees of the retail company's finance department. Based on the constraints of the problem, the total population of the retail industry is 22 businesses, so the data collection method uses the census method.

IV. RESULTS AND DISCUSSION

In this study, the respondents who were taken by the author were the leaders/owners or employees of the financial department of a retail company who had a total capital value and net worth of the company excluding land and buildings where the business was more than Rp. 200,000,000 and has been registered with the Department of Industry and Trade. The population is as many as 22 respondents. The following is an overview of the respondents in this study

Table 1. Composition of Respondents by Gender

Gender	Total	Percentage
Male	13	59 %
Female	9	41 %
Amount	22	100 %

Source: Processed data results 2021

From Table 4.1, it can be seen that the gender of the respondents consisted of 13 men with a percentage value of 59% and 9 women with a percentage value of 41%. The composition of respondents based on education level can be seen in table 2.

Table 2. Composition of Respondents Based on Education Level

Level of Education	Amount	Percentage
S2	18	82 %
S1	2	9 %
Diploma	2	9 %
Amount	22	100 %

Source: Processed data results 2021

From Table 2. it can be seen that the education level of the last respondent is S1 as many as 2 people with a percentage value of 9%, S2 as many as 18 people with a percentage value of 82%, and Diploma as many as 2 people with a percentage value of 9%. Thus, based on the latest education level, the largest number of respondents is at the undergraduate level (S2). The composition of the respondents based on the length of time they worked in the company concerned, can be seen in table 3.

Table 3. Composition of Respondents Based on Length of Work

Level of Education	Amount	Percentage
1 – 5 tahun	11	50 %
6 – 10 tahun	7	31,8 %
> 10 tahun	4	18,2 %
Amount	22	100 %

Source: Processed data results 2021

From table 3 it can be seen that the respondents who worked in the company concerned for 1-5 years amounted to 11 people with a percentage value of 50%, who worked for 6-10 years amounted to 7 people with a percentage value of 31.8% and more than 10 years. as many as 4 people with a value of 18.2%. From the questionnaires returned by the respondents, as many as 22 employees of the finance department of retail

companies, the data obtained from the respondents' answers were tabulated into tables according to their classification. For the Internal Control variable, there are 5 questions, the Compensation Suitability variable has 6 questions, and the Accounting Fraud Tendency variable has 5 questions. Of the three variables measured, the total number of questions is 16 questions. The results obtained were then tabulated using Microsoft Excel with the score level according to the Lykert scale. The results of the data tabulation can be seen in Appendix 2. Through data processing that has been carried out, the values obtained from the X1 variable (Internal Control), X2 (Compensation Suitability) variable, Y (Internal Control Effectiveness) variable were studied and presented in Table 4.

Table 4. Tabulation of Internal Control Score, Compensation Suitability, and Accounting Fraud Trends

Respondent	Control Internal (X ₁)	Suitability Compensation (X ₂)	Trends in Accounting Fraud (Y)	Total Score
R ₁	9	26	17	52
R ₂	11	24	13	48
R ₃	11	22	11	44
R ₄	8	25	14	47
R ₅	7	28	13	48
R ₆	9	28	10	47
R ₇	5	26	15	46
R ₈	9	29	14	52
R ₉	5	25	11	41
R ₁₀	11	23	15	49
R ₁₁	12	23	14	49
R ₁₂	13	26	12	51
R ₁₃	10	22	16	48
R ₁₄	12	26	13	51
R ₁₅	14	24	17	55
R ₁₆	16	20	15	51
R ₁₇	6	21	11	38
R ₁₈	6	21	11	38
R ₁₉	8	25	12	45
R ₂₀	15	24	13	52
R ₂₁	17	21	15	53
R ₂₂	7	28	6	41
	$\sum X_1 = 221$	$\sum X_2 = 537$	$\sum Y = 288$	

Source: Processed data results 2021

Statistik Deskriptif

By using the SPSS version 22 software program, the calculated average and standard deviation of each variable are as shown in Table 5.

Tabel 5. Descriptive Statistics

	Mean	Std. Deviation	N
Kecurangan Akuntansi	13.09	2.543	22
Pengendalian Internal	10.05	3.498	22
Kesesuaian Kompensasi	24.41	2.594	22

Source: Processed data results 2021

From table 5 it can be explained that:

1. The arithmetic mean and standard deviation of the Internal Control variable (X₁). For the independent variable internal control (X₁), the average score of answers is 10.05 with a standard deviation of 3,498 and the amount of data available is 22. The average score of 10.05 indicates that the internal control is quite good.
2. The arithmetic mean and standard deviation of the Compensation Suitability variable (X₂). For the independent variable of compensation suitability (X₂), the average score of answers is 24.41 with a standard

deviation of 2.594 and the amount of data available is 22. The average score of 24.41 indicates that the compensation suitability is quite good.

3. The arithmetic mean and standard deviation of the tendency of accounting fraud (Y). For the dependent variable, the tendency of accounting fraud (Y) obtained an average answer score of 13.09 and a standard deviation of 2.543 with a total of 22 data, meaning that the tendency of accounting fraud is influenced by internal control and compensation suitability.

4.1. Classic assumption test

To obtain good and unbiased linear regression results, the classical assumption test is used, namely, Classical Assumptions of Heteroscedasticity Based on the results of the SPSS 22 Software Program assistance, it can be seen from the results of the partial scatterplot of internal control (X1) and the suitability of compensation (X2) against the tendency of accounting fraud (Y) in Figure 1, showing no pattern formed in other words the graph depicts a spread plot.

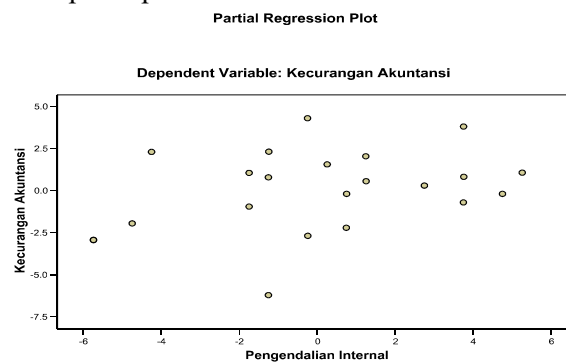


Fig 1. Internal control scatterplot graph (X1) on the tendency of accounting fraud (Y)

Source: Processed data results 2021

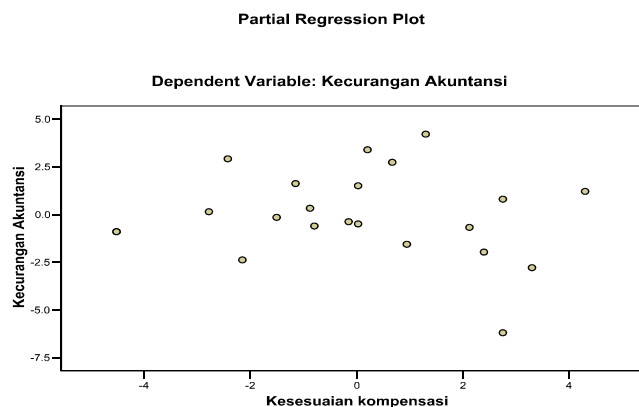


Fig 2. Scatterplot graph of the suitability of compensation (X2) to the tendency of accounting fraud (Y)

Source: Processed data results 2021

This proves that the independent variables of internal control (X1) and compensation suitability (X2), are free of heteroscedasticity.

4.2. Autocorrelation Test

Table 6. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.421 ^a	.177	.090	2.426	1.728

a. Predictors: (Constant), Kesesuaian Kompensasi, Pengendalian Internal

b. Dependent Variable: Kecurangan Akuntansi

Source: Processed data results 2021

The results of the autocorrelation test did not indicate the occurrence of autocorrelation. Table 6. shows a D-W figure of 1.728. The number 1.728 is between -2 to +2, so it can be concluded that in the research model there are no symptoms of autocorrelation.

4.3. Multicollinearity Test

Tabel 7. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.244	6.176		2.144	.045		
	Pengendalian Internal	.264	.163	.363	1.621	.122	.863	1.158
	Kesesuaian Kompensasi	-.115	.220	-.117	-.523	.607	.863	1.158

a. Dependent Variable: Kecurangan Akuntansi

Source: Processed data results 2021

Based on the results of the coefficients contained in the attachment table 7, it can be seen in the output coefficients model, it is said that there is no multicollinearity symptom if VIF < 10. The results of the calculation produce VIF values for internal control variables and compensation suitability of 1.158 < 10. It can be concluded that there is no multicollinearity symptoms occur in the research model.

4.4 Normality test

Figure 3. Shows that the Normal P-P graph of Regression Standardized Residual describes the spread of data around the diagonal line and its distribution follows the direction of the diagonal line of the graph, so the regression model used in this study meets the assumption of normality.

Normal P-P Plot of Regression Standardized Residual

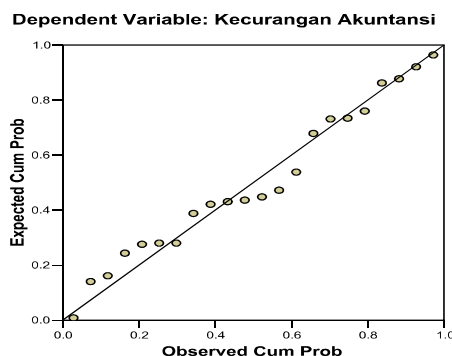


Fig 3. Normalitas Test

Source: Processed data results 2021

4.5. Multiple Linear Regression

Analysis In table 4.9. It can be seen the coefficient for the regression equation from the data studied.

Tabel 8. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.244	6.176		2.144	.045		
	Pengendalian Internal	.264	.163	.363	1.621	.122	.863	1.158
	Kesesuaian Kompensasi	-.115	.220	-.117	-.523	.607	.863	1.158

a. Dependent Variable: Kecurangan Akuntansi

Source: Processed data results 2021

Based on the results of calculations using the SPSS version 22 program as shown in table 8, it can be seen in the Coefficients a section that the regression model obtained is.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

$$Y = 13,244 + 0,264X_1 + (-0,115X_2)$$

$$Y = 13,244 + 0,264X_1 - 0,115X_2$$

The constant of 13,244 gives an understanding that if the internal control and compensation suitability of the directors/owners and employees of the finance department who work in retail companies is constant or equal to zero (0), then the magnitude of the tendency of accounting fraud to finance employees working in retail companies of 13,244 units. X1 regression coefficient of +0.264 can be interpreted, if internal control (X1) has increased by 1 unit, then the tendency of accounting fraud will increase by 0.264 units. In other words, the existing internal control system will not be able to suppress the practice of accounting fraud. The X2 regression coefficient of -0.115 can be interpreted, if the suitability of compensation (X2) has increased by 1 unit, then the tendency of accounting fraud will decrease by 0.115 units. In other words, if the compensation received is appropriate, it will suppress the tendency for accounting fraud to occur, and vice versa if the compensation received is not appropriate, it will provide opportunities to tend to practice accounting fraud. Based on the regression coefficient value, it can be seen that if the compensation given is appropriate, it will have a dominant influence in suppressing the tendency of accounting fraud, and conversely the internal control system is not able to suppress the practice of accounting fraud in retail companies.

V. CONCLUSION

Based on the results of the F test hypothesis testing, it can be seen that the results of $F_{count} = 2.043$ and $F_{table} = 2.86$. With probability value (significance) = 0.157. So it can be seen that $F_{count} < F_{table} > 0.05$ means that H_0 is accepted and H_a is rejected. Thus, the results of the F test state that H_0 is accepted and H_a is rejected. This means that internal control variables and compensation suitability have no effect on the tendency of accounting fraud. Based on the results of the t test, it can be seen that the results of the t test for the X1 variable (internal control), $t_{count} = 1,621$ and $t_{table} = 1,717$. With probability value (significance) = 0.122. So it can be seen that $t_{count} < t_{table} > 0.05$ means that H_0 is accepted and H_a is rejected. It means that the internal control variable has no effect on the tendency of accounting fraud. The results of the t test for the variable X2 (compensation suitability), $t_{count} = 0.523$ and $t_{table} = 1.717$. Probability value (significance) = 0.607. Therefore, $t_{count} > t_{table} > 0.05$ means that H_0 is accepted and H_a is rejected. This means that the suitability of variable compensation does not affect the tendency for accounting fraud.

Based on the results of multiple regression analysis that internal control and compensation eligibility influences fraudulent accounting trends, the multiple regression equation is $Y = 13,244 + 0.624X_1 - 0.115X_2$. The constant 13,244 indicates that the retail organization is more prone to accounting fraud when the validity of internal controls and rewards is constant or equal to zero (0). A value of 1 with a regression coefficient of 0.624 for X1 (internal control) means that if internal control (X1) increases by 1 unit, the tendency for fraudulent accounting increases by 0.264 units, assuming that other variables are constant. The constant is. In other words, existing internal control systems cannot stop accounting fraud practices. A value of 2 with a regression coefficient of X2 (compensation suitability) of 0.115 tends to account for fraud, assuming that when compensation suitability (X2) increases by one unit, other variables remain or are constant. It means a 0.115 unit reduction. In other words, if the rewards received are reasonable, it curbs accounting fraud practices. The results of this study are intended to provide evidence that internal controls and the adequacy of compensation do not affect trading companies' fraudulent trends. Retailers are generally expected to be able to further improve their internal control systems, provide appropriate remedies, and curb fraudulent practices. Further researchers hope to investigate other factors that influence accounting fraud trends by considering the limitations that exist in this study.

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