

The Influence of Organizational Commitment and Organizational Culture on Accounting Fraud with Good Corporate Governance as a Moderating Variable

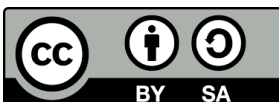
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Article Info	Abstract
<p>Keywords:</p> <ul style="list-style-type: none"> ○ Organizational Commitment; ○ Organizational Culture; ○ Good Corporate Governance; ○ Accounting Fraud 	<p>Purpose - This study aims to obtain empirical evidence on the Influence of Organizational Commitment and Organizational Culture on Accounting Fraud with Good Corporate Governance as a moderating variable.</p> <p>Design/methodology/approach - This study uses a primary research type. This study was conducted using a questionnaire distributed to employees working in government agencies Diskominfo and Disdik in Bekasi City, namely 50 questionnaires. Each questionnaire distributed contained 60 statements to be answered by respondents. From the distribution of questionnaires carried out, 50 respondents provided answers. To obtain the results of this study, the researcher used PLS SEM Version 3.0.</p> <p>Findings - Understanding organizational commitment has a positive but insignificant effect on accounting fraud, organizational culture has a positive but insignificant effect on accounting fraud, organizational commitment does not strengthen the relationship between good corporate governance and Accounting Fraud and Organizational Culture does not strengthen the relationship between Good Corporate Governance and Accounting Fraud.</p> <p>Research limitations/implications - This study focuses on accounting fraud and this study is a unique and rarely found study, where the relationship between organizational commitment does not strengthen the relationship between good corporate governance and accounting fraud and organizational culture does not strengthen the relationship between good corporate governance and job satisfaction.</p>
Article History	
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INTRODUCTION

The government was formed with the intention of building civilization and maintaining a social order system so that people can live a normal life in the context of state life. In its development, the concept of government has undergone a paradigm transformation from being all state-oriented to market orientation (market or public interest), from a strong, large and authoritarian government to a small and less government orientation, egalitarian and democratic, and the transformation of the government system from centralized to decentralized. Good governance is the foundation for the formulation and implementation of

democratic state policies in the era of globalization. The phenomenon of democracy is marked by the strengthening of public control over the implementation of government.

Since 2004, Indonesia Corruption Watch (ICW) has consistently issued monitoring reports on corruption trends in Indonesia. This monitoring is carried out to see the level of corruption that occurs from year to year and to identify more deeply a number of variables such as *modus operandi*, sectors, areas suspected of being vulnerable to corruption, to mapping the professional background of each person named as a suspect by law enforcement officers. The results of this report can also be used as an illustration to see the extent of the government's commitment and strategy to eradicate corruption for each monitored data variable. If we look at the results of the previous year's monitoring report, corruption cases have consistently increased from year to year, both in terms of the number of cases, suspects, and the amount of potential state financial losses. This indicates that the agenda for eradicating corruption is still not a top priority for the government. One of the most objective indicators to support this argument is the corruption perception index (CPI) issued by Transparency International. Indonesia's score stagnated in 2023 compared to the previous year and its ranking also dropped from 110 to 115. For the government of President Joko Widodo (Jokowi). There is a case that occurred in Indonesia that ensnared the Regent of the Meranti Islands, reported by the Tempo Newspaper, Muhammad Adil was named a suspect in three corruption cases by the KPK on April 7, 2023. Adil is suspected of accepting bribes from the results of deductions from inventory money (UP) and inventory compensation (GUP) in each regional work unit (SKPD) with a total bribe of IDR 26.1 billion. He is also suspected of receiving a bribe of IDR 1.4 billion from PT Muthmainnah as a partner in the Umrah departure project for mosque administrators in the Meranti Islands. In addition, Adil is also suspected of bribing M. Fahmi Aressa, Head of the Audit Team of the Riau Representative of the Supreme Audit Agency (BPK) for IDR 1.1 billion. As a result of this case, Adil is suspected of multiple articles, namely Article 12 letters a, b, f or Article 11, and Article 5 paragraph 1 letters a or b, or Article 13 of the Corruption Eradication Law.

LITERATUR REVIEW

Organizational Commitment

Organizational commitment (Yusuf et al., 2018) is a topic that will always be reviewed by both management in an organization and researchers who specifically focus on human behavior.

Organizational culture

Organizational culture (Sutrisno Edy, 2019) that organizational culture refers to the culture that applies in a company, because in general the company is in the form of an organization, namely cooperation between several people who form a separate group or work unit.

Accounting Fraud

That accounting fraud (Parmin & Nasrullah, 2022) is a very serious problem in the business world because it can reduce the credibility of financial reports and influence decision making.

Good Corporate Governance

Good Corporate Governance that (Riska, 2018) A system that manages and monitors the ongoing business control process to increase share value, which will ultimately increase the company's value and as a form of accountability to shareholders without ignoring the interests of stakeholders including employees, creditors and the community.

Tawhidi String Relation

Attribution theory was first put forward by Fritz T Heider in 1958) (Agustin, 2022) stating that to explain the cause of a particular event, a person will provide a reasonable reason regarding the cause of the event.

According to (Agustin, 2022) it can be underlined that attribution theory states that individual behavior is influenced by internal and external factors. The causes of internal behavior are controlled by the individual, while the causes of external behavior are the result of external influences, namely behavior that is formed due to the situation.

Hypotheses development

Organizations with a strong commitment to ethics create a culture where employees feel pressured not to commit accounting fraud. When ethical values are at the forefront and emphasized to employees, employees are more likely to comply with existing regulations and avoid accounting fraud that can harm them. Then strong oversight will create an organization that is committed to preventing accounting fraud. (Magdalena et al., 2023)

H₁: Organizational Commitment has a positive effect on Accounting Fraud.

Organizational cultures that emphasize honesty and ethics tend to help reduce accounting fraud. And a strong culture establishes norms among employees. If those norms support honest behavior, employees are more likely to follow those behaviors, reducing the likelihood of fraud. And when positive values are internalized, employees feel more responsible for acting in accordance with those principles. When ethical values are upheld, employees are more motivated to act with integrity. (Mansur et al., 2013)

H₂: Organizational Culture has a positive effect on Accounting Fraud.

Because when Good Corporate Governance is implemented, transparency in financial management increases. This strengthens the organization's commitment to behave ethically, because there is clear supervision and can reduce the intention to commit fraud. And when good corporate governance creates a strong and clear accountability structure, the organization's commitment to integrity will have a significant impact on preventing fraud. The implementation of good Good Corporate Governance will make the influence of the organization's commitment to fraud more effective. (Mansur et al., 2013)

H₃: Good Corporate Governance Strengthens Organizational Commitment to Accounting Fraud.

Good Corporate Governance sets clear ethical standards and codes of conduct. When the organizational culture also supports these values, the positive influence of a good culture will be even stronger in preventing fraud. Good Corporate Governance also includes strict oversight mechanisms. Because when the organizational culture also supports effective

supervision, employees will be more aware that their actions will be monitored, which can reduce the intention to commit fraud. Good Corporate Governance also often involves various stakeholders in decision making. This can create ethical behavior and prevent fraud. (Pujiastuti et al., 2020)

H₄: Good Corporate Governance Strengthens Organizational Culture against Accounting Fraud.

RESEARCH METHOD

The agencies registered in the research population are the government, Dsikominfosrandi and Disdik. The research sample is employees who work at the top management and middle management levels. The variables used in this study are as follows

Table 1. Research Objects

Type	Variable	Dimension / Formula	Source
Independent Variables	Organizational Commitment	1. Affective Commitment 2. Continue Commitment	(Bonaventura Hendrawan Maranata, Dian Prasetyo Widyaningtyas, Ardani Nur Istiqomah, 2022)
	Organizational Culture	1. Aggressiveness 2. Performance 3. Team Orientation	(Aulia Gati Nirmalasari, Ary Ferdian, 2019)
Dependent Variable	Accounting Fraud	1. Pressure 2. Opportunity 3. Rationalization	(Dela Sugiah, 2023)
Moderating Variable	Good Corporate Governance	1. Transparency 2. Accountability 3. Responsibility 4. Independency 5. Fairness	(Sitti Fitratul Jannah, 2016)

The data analysis method used in this study was the Partial Least Square (PLS) methodology. PLS is a structural equation modeling (SEM) solution method that is better suited for this study than other SEM approaches. PLS-SEM does not require the assumption of multivariate normal distribution and can be used with smaller sample sizes. The method is

flexible in its use as it can utilize both reflective and formative indicators, providing greater flexibility. Thus, PLS-SEM is more practical and efficient in research contexts that have limited resources and focus on exploring variable relationships. With the following equation, there are two test models: Model 1 is a novel test, while Model 2 is a non-novel test:

$$KA = \beta_0 + \beta_1 KO + \beta_2 BO + \beta_3 * GCG + \beta_4 BO * GCG + \varepsilon$$

RESULTS

This research was conducted in 2 government sectors, government employees from top management to middle management as samples for this study. With the number of male respondents as many as 17 people and female as many as 33 people, the majority of respondents were between 26 and 30 years old. The level of position includes the finance section, general administration, budget activity manager, institutional section, the majority of whom have 1 to 10 years of experience in their current position.

Assuming that organizational commitment has a positive effect on accounting fraud and organizational culture also has a positive effect on accounting fraud. This test uses moderated multiple regression analysis. The claim is that to achieve accounting fraud can be prevented, additional factors are needed. Therefore, organizational commitment and organizational culture cannot stand alone as independent variables; instead, they only work together with the dependent variable and the moderating variable.

Table 1. Path Coeficient

Variable	Hipotesis	Prediction	Orginal Sample (O)	P Values
KO -> KA	H1	+	0.086	0.663
BO -> KA	H2	+	0.351	0.020
KO*GCG -> KA	H3	+	-0.144	0.278
BO*GCG ->KA	H4	+	0.278	0.117
R-Square			0.481	
Adj R-Square			0.422	

Significance Level *0.05;

Source: SmartPLS Data Processing Results

Caption: KO = *Komitmen Organisasi*; BO = *Budaya Organisasi*; GCG = *Good Corporate Governance*; KA = *Kecurangan Akuntansi*;

DISCUSSIONS

Organizational Commitment has a positive and insignificant effect on Accounting Fraud

This study shows that organizational commitment plays an important role in accounting fraud. This is in line with research (Magdalena et al., 2023) which provides results indicating that organizational commitment can help instill honesty, openness and a sense of helping each other in involvement as part of the organization so that it can help prevent fraud, organizational commitment has a positive effect on accounting fraud. Thus, this study is a very

interesting topic to discuss. The higher a person's understanding of organizational commitment, the more it will reduce a person's intention to commit fraud. It can also be argued that workers who are members of several organizational groups that mostly focus on a company have a good understanding of organizational commitment, so that they can reduce their interest in committing fraudulent behavior. Because, Organizational Commitment is also the most important part in the implementation of accounting fraud prevention. If someone has a good understanding of organizational commitment and that understanding is implemented correctly in the workplace, it will have a negative impact on fraudulent behavior.

Organizational Culture has a positive and significant influence on Accounting Fraud

The results of this study indicate that organizational culture plays an important role in accounting fraud. This is in line with research (Sutrisno Edy, 2019) with his research sample, namely that good or bad culture does not guarantee that accounting fraud can be reduced. culture can encourage the creation of ethical behavior, and conversely it can also encourage the creation of unethical behavior. Organizational culture is unable to minimize accounting fraud due to intimidation and dishonesty from leaders towards employees so that they deliberately encourage their employees to achieve certain goals to commit fraud, such as changing the nominal amount in financial reports, thus decreasing employee performance. The results of previous studies showed that the clearer and higher the organizational culture that is carried out and implemented, the more reluctant someone will be to commit fraud. In this study, it was argued by workers that the organizational culture that is applied must be in accordance with the work regulations in the company. To encourage higher performance and supported by a firm and good organizational culture.

Organizational Commitment does not strengthen Good Corporate Governance against Accounting Fraud

In this study, it was found that Organizational Commitment does not strengthen the relationship between Good Corporate Governance and Accounting Fraud. Organizational commitment to Good Corporate Governance is often selective or inconsistent. For example, a company may formally declare a commitment to the principles of Good Corporate Governance, but in reality, there is a mismatch between the announced policies and the implementation in the field. If management does not fully prioritize the principles of Good Corporate Governance in every aspect of operations, employees or related parties may feel no urgency to comply with the standards, even if it involves accounting fraud.

Organizational commitment to Good Corporate Governance is often not sufficiently reinforced by effective supervision. Without a strong internal control system, such as independent and transparent internal audits, and strict supervision of the accounting process, companies are more vulnerable to fraud. If the commitment to Good Corporate Governance is limited without real implementation in the form of strong internal control, accounting fraud can occur undetected. (Wijaya et al., 2016)

Organizational Culture Does Not Strengthen Good Corporate Governance Against Accounting Fraud

In this study, it was found that Organizational Culture does not strengthen the relationship between Good Corporate Governance and Accounting Fraud. If organizational



culture emphasizes the achievement of financial targets or short-term success without considering ethical values, then this culture can encourage behavior that violates the principles of Good Corporate Governance, including accounting fraud. In a culture like this, employees or managers may feel pressured to manipulate financial reports in order to achieve the targets set by the company. Without a culture that values transparency, accountability, and integrity, the principles of Good Corporate Governance will be difficult to implement effectively.

Organizational culture is also greatly influenced by leadership style. If company leaders do not set a good example in implementing Good Corporate Governance principles, employees will tend to imitate that behavior. Leaders who demonstrate fraudulent or non-transparent behavior, such as by ignoring accountability or prioritizing personal gain, can create a culture that allows accounting fraud (Zubaidah & Nugraeni, 2023)

CONCLUSIONS

1. Understanding of Organizational Commitment has a positive and statistically insignificant effect on Accounting Fraud
2. Organizational Culture has a positive and statistically significant effect on Accounting Fraud
3. Organizational Commitment does not strengthen the relationship between understanding of Good Corporate Governance and Accounting Fraud
4. Organizational Culture does not strengthen the relationship between Good Corporate Governance and Accounting Fraud

Theoretical Implications

The results of this research are expected to add to the academic literature and be used to develop a more comprehensive theoretical model in understanding the same problem. This research can be used as a reference in testing the variables of Commitment and Organizational Culture as independent variables, Accounting Fraud as a dependent variable and Good Corporate Governance as a moderating variable on workers who are members of the organization/company.

Managerial Implications

This study produces findings that are useful for universities and companies where workers are members of the organization, which work to provide strengthening understanding of organizational commitment, ensuring that all workers are committed to the company and in accordance with the workload given so as to encourage job satisfaction and employee loyalty, and increase existing values and create an ethical culture with a clear code of ethics supported by a strong monitoring system to prevent fraudulent behavior. By implementing this, it can be effective in reducing fraud, increasing integrity in every activity and bringing long-term benefits to the growth and welfare of the organization or company.

Policy Implications

The results of this study can help regulators and the government to prevent fraud through increased education, training and awareness by developing educational programs that strengthen understanding of Organizational Commitment. The government as a regulator

needs to review the wage and benefit policies, especially for workers, so that it can improve worker welfare and support the smooth running of the education process in Indonesia. The government or regulator can also issue standards that require the provision of places of worship in the work environment. This standard can include requirements to provide space for worship activities. This can show a commitment to religious values in everyday life in the workplace. And can issue work ethics standards that must be followed by all organizations that contain values of honesty and justice. That way, it is expected to reduce the motivation to cheat and create a work environment with high integrity.

Research Limitations

The limitations of this study are that all research variables, namely the variables of understanding Organizational Commitment and Organizational Culture as independent variables, Accounting Fraud as dependent variables and Good Corporate Governance as moderating variables are measured using questionnaires, so that the data obtained are the respondents' perceptions. Respondents were obtained via WhatsApp, email and Instagram so that the questionnaires obtained were not guided in detail in filling them out. Therefore, it can have the possibility of respondent subjectivity to the questions asked and also have obstacles in waiting for confirmation from respondents.

Suggestions for Further Researchers

For further researchers, further research is needed because there is still limited research that integrates the concept of Organizational Commitment and Organizational Culture so that research not only enriches academic literature but also provides a foundation for developing business practices in an organization/company. In addition, it can use different and more focused research objects, and use more varied respondent criteria.

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