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The Effect Of Internal Control System, Leadership Style And Compensation System Toward Fraud Prevention

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Abstract: ***In internal control, one of the elements is the control environment, where in the control environment there is the term strong tone at the top. This term means that when a leader can lead well and become a role model for his subordinates, then it can strengthen internal control and prevent fraud. One of the causes of fraud is suspected is employee dissatisfaction with the company. Things that are sensitive to employees are payroll or compensation issues. The purpose of this study was to determine the effect of internal control systems, leadership styles and compensation systems on fraud prevention. This research was conducted at Pulp and Papers Company; which is engaged in oil palm using quantitative methods and questionnaire data collection techniques. This research was given to 235 respondents. Data processing is performed using the SPSS program by using several types of tests. The results of this study indicate that the internal control system does not influence while the leadership style and compensation system can influence fraud prevention. On simultaneous test, we have result that of the three variables x influence fraud prevention.***

Keywords **:** ***Internal control, leadership, compensation, system, fraud, prevention***

I. INTRODUCTION

Economic growth and the development of the business world in the era of the global era required all companies to obtain maximum profits. In order to achieve the company's goals, it requires a management that can manage everything related to the company's activities and of course can prevent fraud that will occur in the company. One of the company's activities which is the main focus is purchasing, because the purchase made by the company is wetlands or is easy to be cheated [1].The existence of regular internal control over the purchase position in a company will be able to minimize the possibility of mistakes or misappropriation of the purchase itself [2]. Basically, internal control is not intended to eliminate all possible errors that occur, but the internal control system is applied to emphasize the occurrence of errors and fraud within reasonable limits so that even if an error occurs over purchasing activities can be known. The internal control system is designed to meet the company's general objectives such as the reliability of financial statements, compliance with applicable laws and regulations and of course to achieve the effectiveness and efficiency of the company's operations [3]. In addition to the internal control system that affects fraud prevention, there are other aspects that also affect the sustainability company namely human resources. No other than human resources will run the company's internal control system. Furthermore, these human resources will form a leadership style [4].

The leadership style that is applied will be adjusted to the needs, situations and conditions that occur in the company. If the organization wants to develop rapidly, the organization must have human resources capable of displaying good performance. Therefore every company needs a leader who can direct or help the company to manage all the company's goals well. From the leadership itself, in addition to the theories that can be given, it is also necessary to have a leadership style that can be an example for his subordinates. Because when a boss's leadership style is too pressing for subordinates, there will be a fraud done by subordinates to take personal advantage. When the company's internal control system has been achieved effectively and efficiently and the superior leadership style of subordinates is also well implemented, an organization or company must also pay attention to employee compensation systems [5].

The compensation system according to [6] is an important mechanism in encouraging and motivating managers and employees to excel in achieving company goals. Therefore, an organization or company must be able to provide the fairest compensation in accordance with employee productivity. A clear and appropriate compensation system will motivate employees to always increase their work productivity, so that the compensation targets in order to obtain employees who are tough, capable, resilient, responsible, and trustworthy and have a high degree of dedication to the company can be achieved. Compensation is an award or reward to workers who have contributed in realizing their goals, through activities called work.

Fraud is an act committed by people who are in the organization by taking advantage for themselves or a group of people [5]. Fraud occurs because there are factors that cannot be separated from the concept of the fraud triangle, namely pressure, opportunity and rationalization.

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The pressure factor is the impetus that causes someone to commit fraud caused by financial needs or problems. Second, the opportunity factor occurs because of the ineffectiveness of internal control and the third factor is rationalization in which the justification done by the perpetrators by rationalizing the act of fraud is something natural [7]. The three forms of fraud can be prevented so that it does not occur or at least can reduce the existence of fraud.

II. LITERATURE REVIEW AND HYPOTHESIS

A. Fraud Prevention

Basically cheating is an act that violates the law and can harm various parties. Fraud is a difficult thing to eradicate; even corruption in Indonesia has been done systematically so that it needs systematic handling. However, we must be optimistic that fraud can be prevented or at least reduced by implementing anti-fraud controls.

Cheating prevention according to [8] is an integrated effort that can reduce the occurrence of factors that cause fraud, namely:

1. Minimize opportunities for opportunities to commit fraud.
2. Reduce pressure on the employee so that he is able to meet his needs.
3. Eliminating reasons to justify or rationalize fraud committed.

Fraud is a problem that exists in the corporate environment, and must be prevented as early as possible. Effective fraud prevention has five objectives, according to [5] are as follows:

1. Prevention: Preventing fraud in all organizational lines.
2. Deterrence: Preventing potential perpetrators and even trial and error actions because potential actors see fraud risk control systems as effective and have given strict and thorough sanctions so as to discourage potential actors.
3. Disruption: Difficult to move the perpetrators of fraud as far as possible
4. Identification: Identify high risk activities and control weaknesses
5. Civil action prosecution: Making demands and imposing appropriate sanctions or cheating on the perpetrators.

B. Internal Control System

In general, companies use internal control systems to prevent misuse of the system and help the company's operations to be well directed [9]. The internal control system includes the organizational structure, methods and measures that are coordinated to safeguard the wealth of the organization, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies.

The better the internal control system of a company will have an effect to minimize fraud that can occur in terms of opportunity. If the system is carried out and adhered to by all workers in the company properly, it will also affect the sustainability of the company where the company can achieve its objectives effectively and efficiently. According to [10] fraud prevention can be done through the implementation of an internal control system. This is in line with the statement of [11] that management has the responsibility to evaluate the risk of fraud. Management implements corporate governance and control procedures to minimize the risk of fraud that can be reduced through a combination of prevent, deter and detect actions. Management can prevent fraud by narrowing opportunities, by communicating fraud detection and providing penalties for perpetrators of fraud. Then the hypothesis is formed:

H1: Internal Control System influences Fraud Prevention

C. Leadership Style

Leadership style is a way that leaders use to interact with their subordinates. Another opinion states that the leadership style is the pattern of behavior (words and actions) of a leader that is felt by others.

The leadership style of each organizational or company leader is different. Each has advantages and disadvantages

A superior's leadership style can also influence someone to commit fraud. If the leadership style is very unpleasant then the workers or subordinates will feel depressed and if the workers feel themselves depressed it can lead to fraud. Therefore a superior's leadership style is also important because a superior is a role model for other workers. According to [12] and [13] state that leadership style is an important attribute without seeing a job as a profession, leadership can influence a person not to commit acts of cheating because they see examples of his superiors at work. It also supported by [14]. Then the hypothesis is formed:

H2: Leadership Style influences Fraud Prevention

D. Compensation System

According to [14] defines the compensation system is a partial/part of the reward system that only relates to the economic part, however since the belief that individual behavior is influenced by the system in a broader spectrum then the system compensation cannot be separated from the entire reward system provided by the organization. Rewards themselves are all things provided by the organization to meet one or more individual needs[15].

Compensation system in accordance with what is done by workers is good; it will reduce the level of fraud in terms of rationalization. If workers do not get what is rightfully theirs, it is possible that a worker may commit fraud in a manner such as corruption and others. According to [5] it can be explained that compensation has a significant effect on fraud, giving inappropriate compensation will make employees have the incentive to commit fraud in order to meet the needs and pressures they feel due to inappropriate compensation. Incompatible compensation system gives the higher possibility of employees to commit fraud. Conversely, when employees feel their needs are met with the compensation they receive, these employees will be more motivated to do their jobs better and they feel their work is valued by the company, so that it will indirectly increase their loyalty to the company [5]. Then the hypothesis is formed:

H3: Compensation system affects Fraud Prevention

III. RESEARCH METHODOLOGY

This study uses quantitative methods, namely systematic scientific research on parts and phenomena and their relationships. The purpose of quantitative research is to develop and use mathematical models, theories or hypotheses related to phenomena. The measurement process is a central part of quantitative research because it provides a fundamental relationship between empirical observation and mathematical expression of quantitative relationships.

A. Procedures for Determining the Numbers of Samples

The sample is part of the number and characteristics possessed by the population. Samples are used when researchers do not allow researching the entire population and because of limited funds, manpower and time [16], the researcher can use samples taken from that population. What is learned from the sample, the conclusion can be applied to the population. for that the samples taken from the population must be truly representative (representative). In this study, determining the number of samples from the population using the formula from Taro Yamane [17], which is as follows:

$$n = \frac{N}{N\,d^2 + 1}.$$

n = Number of Samples
N = Total Population
d^2 = Precision specified

The technique used in this research is to use Probability Sampling. Probability Sampling used in this study is proportionate stratified random sampling. According to [16], "this technique is used if the population has members / elements that are not homogeneous and proportionally distributed." After determining the number of study populations, the next step is to find the number of samples from each population unit using proportional strata sampling technique, because the population is divided into several population units.

B. Data Analysis Approach

In this research data analysis method, the writer takes descriptive and verification analysis. The research approach includes descriptive and verification analysis with the following explanation:

Descriptive Analysis:

1. Analyzing the Internal Control System
2. Analyzing Leadership Styles
3. Analyzing the Compensation System
4. Analyzing Fraud Prevention

Verification Analysis:

1. Analyze how much influence internal control, leadership style and compensation systems have on fraud prevention

2. In this study the authors conducted several analyzes, the analysis is the result of the formulation of the problem, as for the order of analysis conducted by the author, namely:

a) Distributing questionnaires, in which the samples examined are determined
b) Determine a tool to obtain data from the elements to be examined, the tool used in this study is a list of questions or questionnaires
c) The questionnaire list is then distributed to the designated sections. Each item of each indicator will be spelled out in a list of statements which will then be distributed to the section concerned with the problem being tested, where each indicator has five answers with each value different, each answer will be given a score, where results The score will produce an ordinal measurement scale. Each answer requires a score of 1 to 5.

C. Statistical Test Tools

Test the validity and reliability of data collection tools is carried out to determine the validity and reliability of the questionnaire as an instrument in data collection. Validity test states that the instrument used to obtain data in research can be used or not. While the reliability test states that if the instrument is used several times to measure the same object, it will produce the same data.

Regression Test is one method that is very popular in finding relationships between 2 or more variables. The computed variables are then grouped into the dependent variable which is usually denoted by the letter Y and the independent variable is usually denoted by the letter X. The number of dependent variables must be equal to 1 for regression analysis, because in this analysis we will look for only one variable value based on the value -the value of independent variables whose number can be more than 1 dependent variable which is then denoted Y is also known as an independent variable, dependent, response or outcome, while the independent variable notated as X is known as an independent, independent or predictor variable.

The t test is known as a partial test, which is to test how the influence of each independent variable individually to the dependent variable. This test can be done by comparing t arithmetic with t table or by looking at the column of significance on each t-arithmetic.

The F test is known as the Concurrent Test or the Anova Test / Model test, which is a test to see how the influence of all the independent variables together on the dependent variable. In order to test whether the regression model we make is good / significant or not good / non significant. If the model is significant then the model can be used for prediction / forecasting, otherwise if it is non / not significant then the regression model cannot be used for forecasting.

The coefficient of determination in linear regression is often interpreted as how much the ability of all independent variables in explaining the variance of the dependent variable. In a simple determination coefficient is calculated by squaring the Correlation Coefficient (R). For example, if the value of R is 0.80 then the coefficient of determination (Adjusted R Square) is 0.80 x 0.80 = 0.64. Means the ability of the independent variable in explaining the variance of the dependent variable is 64.0%. Means there are 36% (100% -64%) variance of the dependent variable explained by other factors.

D. Operation of Dependent and Independent Variables

In the operation of this variable for each variable that is, the independent variable or the dependent variable will be measured by a research instrument in the form of a questionnaire using a Likert scale.

According to [18] explains that: "Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. In research, this social phenomenon has been specifically determined by the researcher, here in after referred to as the research variable. "Each answer will be given a score, where the score will result in an ordinal measurement scale". Likert scale usually ranged from 1 to 5 or to 7 with increase with the same interval from different categories.

Table- I: Operation of Dependent and Independent Variables

Variables	Dimension
Fraud Prevention (Y) [5]	1.Fraud prevention goals: create a climate, honest culture, openness and mutual assistance 2.An honest recruitment process 3.Fraud awareness 4.Positive work environment 5.A clear code of ethics, easy to understand and obey 6.Assistance program for employees who have difficulties 7.There are sanctions for all forms of fraud
Internal Control System (X1) [9]	1.Control Environment 2.Risk Assessment 3.Control of activities 4.Information and communication 5.Monitoring activities
Leadership Style (X2) [19]	1.Nature 2.Habits 3.Temperament 4.Character 5.Personality
Compensation System (X3) [14]	1.Wages and Salaries 2.Incentives 3.Allowances

IV. RESEARCH RESULT

A. Identity of respondent

The amount of sample use in this research is 235 respondents. The respondent is Pulp and Papers Company's employee on the headquarters. The population N is 568 employees on headquarters. It is based on the use of Taro Yamane method: 568/568 x 0.025 + 1 = 234 samples respondents.

Here is the identity of our respondents:

Table- II: Sample Distribution of Respondents

	Gender		Work experience
Male	95	5 <	78
Female	140	5 - 10 years	147
		> 10 years	10
	Age		Education
30 <	65	Diploma	29
30 - 40	124	Bachelor	203
> 40	46	Master	3

We can see that the majority of the samples of this study are female employees, have a bachelor's degree, between the ages of 30-40 years and have worked between 5-10 years.

B. Validity Test

Validity test in this study used item analysis that is correcting the score of each item with a total score which is the sum of each item score. If there are items that do not meet the requirements, then these items will not be further investigated. These requirements, according to [16], must be met, which must have the following criteria:

1. If ≥ r table, then the question items from the questionnaire are valid
2. If ≤ r table, then the question items from the questionnaire are invalid

The instrument validity test can use the correlation formula. Such as using Pearson Product Moment

Table- III: Validity Testing

Questions	r value	Questions	r value
X1_1	0.654	X3_1	0.234
X1_2	0.786	X3_2	0.475
X1_3	0.685	X3_3	0.535
X1_4	0.714	X3_4	0.507
X1_5	0.672	X3_5	0.362
X1_6	0.560	X3_6	0.365
X1_7	0.610	X3_7	0.572
X1_8	0664	X3_8	0.464
X1_9	0.706	X3_9	0.609
X1_10	0.669	X3_10	0.595
X2_1	0.693	Y_1	0.482
X2_2	0.523	Y_2	0.609
X2_3	0.700	Y_3	0.538
X2_4	0.700	Y_4	0.538
X2_5	0.709	Y_5	0.645
X2_6	0.543	Y_6	0.536
X2_7	0.526	Y_7	0.617
X2_8	0.533	Y_8	0.531
		Y_9	0.656
		Y_10	0.534

According to Table II, we can conclude that all the r value of all questions in this research is exceed the criteria to be called valid, because higher than r table. The r table for this research is 0.197

C. Reliability Test

The reliability test is carried out to find out how far the measurement results are two or more of the same symptoms using the same measuring device, will produce the same data.

To see the reliability of each instrument used, the authors used the Cronbach's alpha coefficient by using the SPSS facility. An instrument is said to be reliable if the Cronbach's alpha value is greater than 0.6

Table- IV: Reliability Testing

Variables	Cronbach's alpha
Y	0.909
X1	0.797
X2	0.793
X3	0.859

D. Determination Coefficient Test Result

Testing the coefficient of determination in this study is with the help of statistical software.

After processing the data, the adjusted R square value is obtained 0.497, which is if we multiply by 100, we got the score of 49.7%. This figure means that all independent variables, namely internal control system, leadership style and compensation system are able to influence the prevention of fraud by 49.7% while the remaining 50.3% are determined by other factors not discussed in this study

Table- V: Determination Coefficient

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.716[a]	.513	.497	3.49316	1.878

E. Multiple Linear Regression (F test and T test)

F statistical test is used to determine whether all independent variables included in the regression model, namely the internal control system, leadership style and compensation system have a joint influence on the dependent variable, namely fraud prevention.

F test is also used to test the research model by comparing the value of F count (Fc) with F table (Ft). On this study F table = F0.05; 3; 100 = 2.70.

The basis for decision making is that if H0 has no significant effect x1, x2, x3 on y, if Ha there is a significant influence x1, x2, x3 on y, the value of sig> α h0 is accepted and the value of sig <α ha is rejected. Then if the value of sig <0.05 or f arithmetic> f table then there is the influence of variable x on the variable y and if the value of sig> 0.05 or f arithmetic <f table then there is no effect of variable x on the variable y. Based on the decision can be obtained that Reject H0 where the value of F count> F table or sig. <α (33,644> 2.7 or 0,000 <0.05). This means that the independent variables (internal control system, leadership style and compensation system) simultaneously influence the dependent variable (fraud prevention). It can be seen on table below.

Table- VI: F Test Anova

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1231.591	3	410.530	33.644	.000[b]
	Residual	1171.409	96	12.202		
	Total	2403.000	99			

a. Dependent Variable: y

b. Predictors: (Constant), x3, x2, x1

T or partial statistical tests are used to determine the presence or absence of influence of each independent variable partially (alone) on the dependent variable tested at the significance level of 0.005. This test can be done by comparing T arithmetic with T table or can see the column of significance on each T arithmetic; If the value of T count> T table or Sig. ≤ 0.005 means that the independent variable partially influences the dependent variable. In this study t table = t0.05; 100 = 1.66.

Basis of decision making: if the value of sig <0.05 or t arithmetic > t table then there is the influence of variable x on the variable y. If the sig value> 0.05 or t arithmetic <t table then there is no effect of the variable x on the variable y.

Table- VII: T Test Coefficient

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	7.743	3.262		2.373	0.020
	x1	0.147	0.087	0.163	1.681	0.096
	x2	0.424	0.088	0.465	4.821	0.000
	x3	0.245	0.086	0.228	2.841	0.005

The result based on table- VI:

1. Significantly 0.096> 0.05 or T count 1.681 <1.98. for the internal control system, H1 is rejected. So it can be interpreted that partially there is no influence of the variable internal control system (X1) on fraud prevention.
2. The value of sig 0.000 <0.05 or T value of 4.821> 1.984. for the leadership style variable H2 is accepted. So it can be interpreted that partially there is an influence of leadership style variables (X2) on fraud prevention.
3. Sig value 0.005 <0.05 or T value 2.841> 1.984. for the compensation system variable H3 is accepted. So it can be interpreted that partially there is the influence of the compensation system variable (X3) on fraud prevention.

Based on the results of table VI, the regression linear equation can be formulated as follows:

Y = 7.743 + 0.147 (X1) + 0.424 (X2) + 0.245 (X3) + ε

V. CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of the quantitative statistical tests above, the following are the conclusions of this study:

Internal control system (H1) has no effect on fraud prevention, which has the understanding that the internal control system in the company is deemed to be less than optimal so that it can lead to fraud in terms of opportunity. So the company must improve its internal control system, so that the company achieves the company's goals effectively and efficiently. It was in line with the research conducted by [9] but opposite [20] which said that it has significant influence.

Leadership Style (H2) influences the prevention of fraud, which has an understanding that the leadership style in the company has been carried out well, the superiors set the right example for their subordinates. Communicate well to accept the opinions of his subordinates. So that the leadership style in the company must be maintained, or held an event in the form of a gathering to increase cooperation between superiors and subordinates, improve communication between superiors and subordinates. This result is in accordance with prevous research conducted by [4], [12], [13].

Compensation System (H3) influences the prevention of fraud, which has the understanding that the company has implemented a good compensation system where the company's facilities, benefits from the company, bonuses, and salaries provided by the company are appropriate and timely payment.

So the company's compensation system needs to be maintained and improved, so workers are not tempted to cheat because all their needs are met in terms of company compensation. Our result is support the previous conclusion by [6], [14].

B. Suggestion

The suggestions or recommendations from the research results include:

1. Suggestion for readers

The results of this study are expected to add insight into knowledge related to fraud prevention in companies and those related to several factors such as internal control systems, leadership styles and compensation systems. Especially those who are interested to know more about preventing fraud (conducting research), it is necessary to modify independent variables both to add variables, so that they will be more objective and varied in conducting research.

2. Suggestion for companies

It is hoped that this research can be used as a reference in making policies or decisions in the future in an effort to prevent fraud in companies based on internal control systems, leadership styles and compensation systems.

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Jennifer, She holds bachelor degree in Accounting from Bina Nusantara University, Indonesia. Her research scope is in the field of financial auditing. Currently she works in public accounting firm. She is the disciple and member of the research team lead by Assistant Professor Bambang Leo Handoko. She has outstanding performance as student. She graduates faster than the targeted time. She finished her study in the same time with finishing her internship work. She took internship in public accounting firm to enhance her skill and knowledge in audit environment. She was listed as one of the notable alumni of Bina Nusantara University undergraduate program, now she work in private company as rising star fresh graduated employee