ACCOUNTING FRAUD: DETERMINANT, MODERATION OF INTERNAL CONTROL SYSTEM AND THE IMPLICATION TO FINANCIAL ACCOUNTABILITY

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Abstract

Fraud can be happened at all of governmental sector include at health sector. This research aim to test the effect determinant of fraud, internal control system role/Sistem Pengendalian Internal (SPI) and its implication to accountability of finance at first level of health facility (FKTP) / puskesmas. The test is to be done at 132 respondens that show 48 % of population. This research use the structural model analysis that is PLS (Partial Least Square). The result of this research shows the asymmetric information (AI) have positive and significant effect to fraud, while compliance of accounting rule/ketaatan aturan akuntansi (KAA) and organizational commitment (KO) have negativ and no significant effect. The internal control system earn to moderation the relation compliance of rule to fraud (pure moderation), while at asymetric information and organizational commitment only have potency to moderation of relation (homologizer moderation). Therefore, fraud have negative and significant effect to acountability of finance/akuntabilitas keuangan (AK). The implication this research is efectifiy of internal control system applying specially internal control system applying on duty health so that can become the appliance to anticipate and detect early (built in control) to inconsistence or interpose the collision which possible arise in FKTP / puskesmas. There by to be Internal Control system applying become effective, need the existence of regulation and supporter policy representing generation of Government Rule No. 60/2008 about Governmental Internal Control System/SPI to make easy down the application of Internal Control System applying.

Keywords: Determinant ff Fraud, Moderation Of Internal Control System, Accountability Of Finance

1. Introduction

The public demands about accountability of public funds management is a phenomenon that occurs in the current reform era. The demands of public sector accountability associated with the need for transparency and provision of information to the public in order to fulfill the rights of the public (Mardiasmo, 2009: 20). One of the accountability is financial accountability (Thoyibatun, 2009). Financial accountability is the accountability of public institutions to use public funds economically, efficiently and effectively, no wastage and leakage of funds, and corruption (Pradnyani, 2014).

Fraud is human actions that deliberately do so can result in losses unnoticed by the party and provide for perpetrators of fraud (Alison 2006 in Rahmawati, 2012). Puspasari (2016) found a fraud on the evolution of the action in government sector, where prior to the 1998 reform act of fraud occurs only in the scope of central government, but after the reform and developing regional autonomy to the local governments (counties). Fraud can occur in all government sectors including the health sector. The monitoring results Public Services Division of the Indonesian Corruption Watch (ICW)) over the period 2001-2013 health-corruption measures are law enforcement (police and KPK) throughout Indonesia have successfully cracked 122 cases of corruption that caused losses to the state of health of Rp. 594 Billion (www.beritasatu.com/nasional). ICW confirms the corruption cases has made a number of high-ranking officials including two ministers of health, 2 director general of the health ministry, seven members of the DPR / DPRD, 13 regional heads, 31 heads of health agencies, 14 hospitals and health centers director becomes suspect.

One human nature is selfish and faction. Agency theory proposed by Jensen and Meckling (1976) mentioned two problems occurred in the relationship between principal and agent is the first of differences of interest and the second is the principal difficulty discover what is actually done agents (Wilopo, 2006). Principal and agent have different motivations (conflict of interest), so that agents do not always act in accordance with the wishes of principal that can cause the asymmetry of information (Wilopo, 2006), are adverse selection and moral hazard. Najahningrum (2013) implies asymmetry of information is one of the factors that influence the occurrence of fraud . Research of Mustikasari (2013) to prove the information asymmetry positive effect on fraud. Further information asymmetry also proved significant effect on government accountability (Priyanto et al. 2014).

Accounting rules were made to be a guide for organizations in implementing accounting activities. By obeying the rules of accounting, management is expected to not commit unethical acts that are not in accordance with the accounting rules (Kusumastuti, 2012). In Fraud Triangle, rationalization (rasionalization) that is an attitude, character or set of ethical values that allow management or employees to perform actions that are not honest, or they are in an environment that gives them the pressure (pressure) is quite large, causing they justify doing dishonest behavior (Korompis, 2014). Ratmono et al (2014) may prove a positive relationship between pressure and fraud. Furthermore, based on the theory of diamond fraud with the ability (capability) owned by trying to rationalize the actions taken although such action is contrary to the rules. Research Wilopo (2006), Thoyibatun (2009), Rahmawati (2012), Sari (2015) prove compliance of accounting rules significant negative effect on fraud, while the accountability of research Zirman, Darlis and Rozi (2010), Riantiarno and Azlina (2011) and Pradnyani study (2014) showed observance of accounting rules proved positive significant effect.

Accounting fraud can also be caused due to the individual commitment to the organization is low. The commitment of the individual depends on the large lower the integrity of the individual to the organization. Subagyo (2016) states that individuals who have good integrity is who has the morals, attitudes and good character. Their delegated authority of the principal requires the agent to have a strong commitment to carry out the mandate of the principal. Further organizational factors described in the theory gone especially the opportunity (opportunity) and the deterrent effect of punishment (exposure) also requires organizational commitment in the process of fraud prevention (Suroso, 2011). The higher the commitment 'organizations will decrease the tendency of accounting fraud) that may occur (Najahningrum, 2013). Najahningrum research (2012), Faisal (2013), Purwitasari (2013) and Mustikasari (2013) found a negative effect of organizational commitment to fraud in the government sector. Further organizational commitment influence on financial management (financial accountability) (Halim, 2012).

Opportunity fraud due to the implementation of the Internal Control System (SPI) is not effective in organizations that encourage people to commit acts of fraud (Abdullahi, 2015). Amrizal (2004) in Korompis (2014) outlining the bottom that basically fraudulent accounting practices will continue to be

repeated in an entity if there is no internal control or weak or done with loose and ineffective. This is consistent with research Alao (2016) recommended the importance of a strong control system to reduce fraud measures. Research Othman et. al. (2015) also explores the effectiveness of internal control that will be able to detect and prevent fraud. If an internal control has been set then all the operations, physical resources, and data will be monitored and under control, the goal will be achieved, the risk to be small, and the resulting information will be more qualified (Wilkinson, 1996 in Cristofel, 2010).

In contrast to previous studies, the internal control system is positioned as an independent variable that affects the variable cheating, whereas in this study the internal control system is positioned as a moderating variable determinant relation to fraud. This is done because the empirical studies of this study is the first level health facility / community health centers structurally is a Unit Public Health Service. Further, the internal control system in question is the internal control system applied to the health department on the first level health facility / clinic.

Based on the above explanation, the problems will be addressed through this study were (1) whether the determinant of fraud that is asymmetry of information, adherence to accounting rules and organizational commitment influence on accounting fraud, (2) whether the internal control system plays a role in moderating the determinant of fraud, namely asymmetry information, compliance to accounting rules and the organization's commitment to the accounting fraud, and (3) whether the accounting fraud negatively affect financial accountability at the first level care facility / clinic. Furthermore, the purpose of this study is to examine and analyze the determinants of cheating that is asymmetry of information, adherence to accounting rules and the organization's commitment to the accounting fraud, the role of the internal control system in moderating the information asymmetry, the observance of accounting rules and organizational commitment to the accounting fraud, and full accounting fraud on accountability financial first level care facilities / puskesmas.

2.   Theoretical Framework and Hypothesis Development

2.1. Agency Theory.

Agency theory proposed by Jensen and Meckling (1976) argued that the agency relationship arises when the principal delegate authority to the agent, and delegate authority to make decisions on behalf of the principal. In a relationship built between the principal-agent conflict of interest (conflict of interest) where between the principal and the agent will maximize the utility of each (Wilopo, 2006) that will lead to information asymmetry (al, 2016). The asymmetry of information that occurs in the form of adverse selection and moral hazard. Further, in the context of this study principal and agent relationship is analogous to entrust legislative affairs to the public health executive, the Department of Health in this case is forwarded to the FKTP (Puskesmas) to provide direct services to the public.

2.2. Fraud Theory

In Fraud Triangle Theory initiated by Cressey (1953) in Tuanakotta (2014: 207) identifies that the fraud occurred because of three reasons, are opportunity, pressure and rationalization. Further development of the theory of fraud, Wolfe and Hermanson (2004) adds the capability as an additional factor that make a person to commit fraud, where it is a refinement of the Fraud Triangle. The four factors are known term Fraud Diamond.In addition Fraud Triangle and Diamond, Gone theory also argue the factors driving someone to commit fraud. Bologna (1993) in Zaini et.al (2015) stated Gone theory coined the four components, are greed, opportunity, need and Exposure. Factors greed and Need are factor related to the individual perpetrators of fraud (individual factors) who commit fraud, while the factor opportunity and Exposure are a factor related to the organization (organizational factors) (Suroso, 2011).

2.3. Determinants of Accounting Fraud, and Fraud Accounting.

The occurrence of a conflict of interest between the agent and principal due to the different goals and motivations, so the agent and principal seeks to maximize the utility of each, consequently agents do not always act in accordance with the wishes of the principal. Phenomenon is the cause of which is not semetris information (information asymmetry), ie adverse selection and moral hazard.

Najahningrum (2013) reveal a growing asymmetry of information that will improve fraud (fraud) happens.

Compliance of accounting rules was seen as the level of supporting evidence and its conformity with the procedure prescribed rules of the CPC and or PP No. 71 Year 2010 concerning the Government Accounting System (SAP). When people are in an environment that gives them the pressure (pressure) the ability (capability) owned by trying to rationalize / justify the actions carried out even though the action is contrary to the rules. Comply with accounting rules stated if it has been applying the disclosure requirements, provide information that is beneficial to the public interest, an objective, qualified prudence and fulfill the concept of consistency of presentation (Thoyibatun, 2012). Thus the compliance of the rules can prevent unethical behavior that the accounting fraud.

Factors organization consisting of factors chance (opportunity) and the deterrent effect of punishment (exposure) that is described gone theory requires strong organizational commitment in the process of fraud prevention (Suroso, 2011). The attitude taken by individuals associated with the achievement of organizational goals, showing how much the individual commitment towards the organization (Najahningrum, 2013). Organizational commitment related to the ownership of the individual to the organization.

Research Wilopo (2006), Aranta (2008), Thoyibatun (2009), Rahmawati (2012), Najahningrum (2013), Pradnyani (2014), and Sari (2015) to prove the information asymmetry positive significant effect and observance of Auran accounting significant negative effect against fraud. In contrast to research Kusumastuti (2012) is not a significant difference between the observance of rules and asymmetry of information against fraud. Najahningrum Research (2012), Faisal (2013), Purwitasari (2013) found a negative effect of organizational commitment to fraud (fraud) in the government sector. Therefore, based on the description then compiled the following hypotheses:

H1: *The more asymmetrical some information then increasing fraud occurring in FKTP / puskesmas.*

H2: *The more obedient / submissive to the accounting rules then declining levels of fraud occurring in FKTP / puskesmas.*

H3: *The stronger the commitment of the organization, then declining levels of fraud occurring in FKTP/ puskesmas*

2.4. Determinants of Accounting Fraud, Internal Control Systems Moderation and Fraud Accounting.

The purpose of internal control system implementation is the reliability of financial reporting, improve compliance with laws and regulations, effectiveness and efficiency of operations (Arens 2006: 370). The reliability of the financial statements are affected by information asymmetry. The weaker the internal control system, the more asymmetric information affect the presentation of the report does not meet reliability. Hidayah and Rustan (2015) reveal when the internal control system works automatically perform a supervisory function, then all the servants of the government bureaucracy will be working under the supervision (under control), including preventing information asymmetry.

Internal control is designed to improve adherence to accounting rules. To be able to carry out in accordance with the accounting rules applicable guidelines / assigned the role of the internal control system is very important to perform control functions. In other words, the effectiveness of the internal control system can improve the health department compliance with the accounting rules that would reduce fraud (fraud) on the first level health facility / clinic.

Health centers as first-level health facilities in contact and provide health services directly to the public require employees who have a strong commitment so as to give maximum services in order to achieve the objectives of management / organization. An effective internal control system will support the management of the organization in anticipation of environmental changes, both internal and external environment. Pengendaian environment is the basis for an adequate system of internal control for the organization through the leadership of shared values, and culture to improve organizational commitment that will set the tone for the organization to affect people who are in the organization to prevent acts of fraud in order memprcepat achievement of organizational goals. (Murwanto, et al., 2015: 142).

Some studies that examine the relationship of the internal control system and the information asymmetry, the observance of accounting rules and organizational commitment against fraud. Wilopo

Research (2006), Thoyibatun (2009), Rahmawati (2012), Pradnyani (2014) and Sari (2015) demonstrated the effectiveness of internal control, adherence to accounting rules negatively affect the fraud, and the positive effect of information asymmetry. Najahningrum Research (2012), Purwitasari (2013) and Faisal (2013) found an inverse relationship between the internal control and organizational commitment to fraud. Based on the explanation above, compiled the following hypotheses:

H4: *Internal control system acts strengthen the relationship between the observance of accounting rules by the accounting fraud at FKTP (puskesmas)*

H5: *Internal control system acts to weaken the relationship between adherence to accounting rules by the accounting fraud at FKTP (puskesmas)*

H6: *Internal control system acts to weaken the relationship between the Organization's commitment to the accounting fraud at FKTP (puskesmas)*

2.5. Accounting Fraud and Financial Accountability

Decrease or increase the level of accountability is affected by accounting fraud (Thoyibatun, 2009). Keurangan accounting led to the financial statements prepared be unaccountable. Research Priyanto et al. (2014) showed asymmetry of information is a cause of action fraud, proved a significant effect on government accountability. Research Pradnyani (2014) explored the relationship that the accounting fraud variables mediate the effectiveness of internal control, adherence to accounting rules, and the asymmetry of information on financial accountability. Community demands for accountability in the management of public funds into the image of public mistrust of the performance of public servants. In addition, with the number of corruption cases by the Corruption Eradication Commission (KPK) is a long list of acts of fraud occurring. This phenomenon gives meaning fraud actions greatly affect accountability, including financial accountability. Based on the description above then drafted seventh hypothesis, namely:

H7: *The more decreases the accounting fraud that will further enhance the financial accountability at FKTP/puskesmas*

This study displays a model that describes the conceptual framework which is the logic of the problems in this study, can be seen in the following figure:

Figure 1. Conceptual Framework
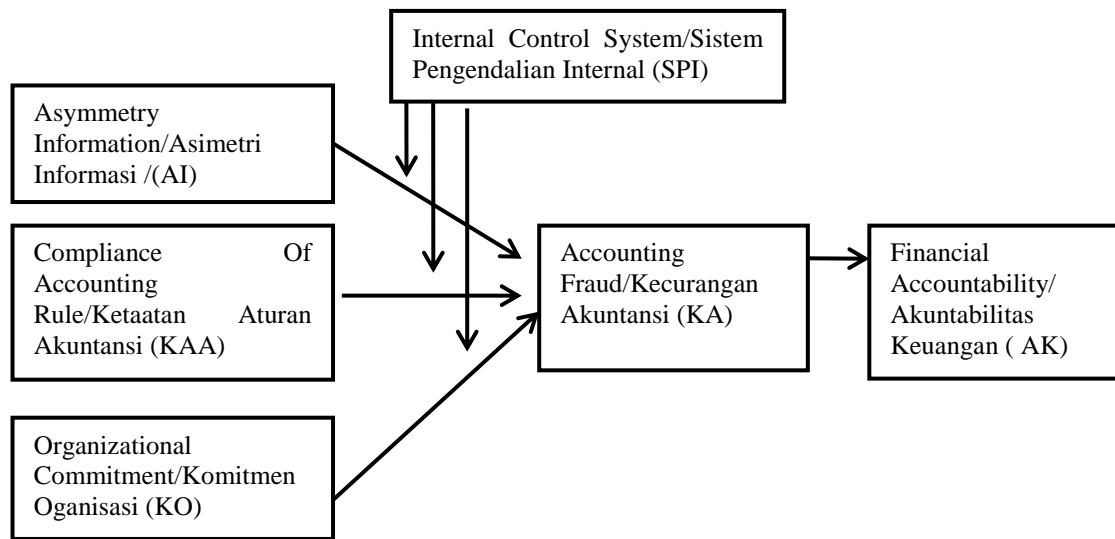
3. Research Method

This study is a quantitative study with explanatory type. Wiyono (2011: 52) revealed an explanatory type of research aims to describe and explain the nature and the relationship between one or more symptoms or dependent variable by one or more independent variables. The population in this study were all employees involved in the financial management in 25 health centers in Central Lombok. The population is (1) Head Health Center; (2) Subsection TU; (3) The Treasurer of the National Health Insurance (JKN); (4) Treasurer Health Operational Assistance (BOK); (5) Acceptance Treasurer; (6) Goods Treasurer; (7) Responsibility Program Maternal and Child Health (MCH); (8) Person Responsible Nutrition Program; (9) Responsible and Communicable Disease Control Program (P2P); (10) Responsible Environmental Health Program (PL); and (11) Responsible Health Promotion Program (Promkes). The total population is 275 people.

The sampling technique in this research is nonprobability is purposive sampling with criteria such as a specific consideration (Jogiyanto, 2014: 98). Samples are health centers located within the sub as many as twelve (12) health centers in consideration that health centers are in the capital district has a more complex activity than other health centers that are within the district. A total sample of 132 respondents representing 48% of the population. The data collection technique is using the primary data resulting from the questionnaire. Mechanical analysis by Structural Equation Modeling (SEM) takes a

"Partial Least Squares" (PLS) 3.0 SmartPLS program. The research variables consist of independent variables consisted of asymmetry information, compliance of accounting rules and organizational commitment. The dependent variable are accounting fraud and financial accountability as well as moderating variables, namely the internal control system. The following operational definitions and indicators for each variable.

Table 1. Variable Operational Definition

No	Variable	Definition	Indicator	Question items
1	Asymmetry Information/Asimetri Informasi (AI)	situation where discord between those who have information or provide information in this regard FKTP / health centers with those who need information / stakeholders.	- management have better information on activity	1
			- management is more familiar with the input-output relationship	2
			- management is more familiar and aware of potential / target performance	3
			- management of technical know more about the job	4
			- lack of knowledge management information needs of external parties	5
			- more management determine the influence of internal factors	6
			- a better understanding of management targets that can be achieved	7
2	Compliance of accounting Rule/Ketaatan Aturan Akuntansi (KAA)	concordance rate of asset management procedures FKTP / health centers, the implementation of accounting procedures, and presentation of financial statements with evidence of supporters who do FKTP / puskesmas in accordance with the prescribed rules and CPCs or SAP (PP No. 71/2010).	- Responsibilities application	8
			- Integrity	9
			- Objectivity	10
			- Precautions	11
			- Confidentiality	12
			- Consistency	13
			- Technical Standards	14
3	Organizational Commitment/ Komitmen Organisasi (KO)	an attitude, a sense of belonging and loyalty that is owned by the employees / individuals in FKTP / health centers as a form of attention to the success and progress in order to achieve the objectives FKTP / clinic.	- Willingness to work through targets	15
			- the pride of the organization	16
			- acceptance of all tasks	17
			- shared values to achieve goals	18
			- the pride of being part of an organization	19
			- the organization is inspiring	20
				21

No	Variable	Definition	Indicator	Question items
			- the excitement of choosing works for the organization	22
			- concern for the fate of the organization.	
4	Internal Control System/Sistem Pengendalian Internal (SPI)	is a process that is integral to the actions and activities carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient (PP No. 60/2008).	- Environment Control	23
			- Risk Assessment	
			- Control Activities	24
				25
			- Information and Communication	
				26
			- Monitoring and Evaluation Lingkungan Pengendalian	27
5	Accounting Fraud/Kecurangan Akuntansi (KA)	(1) misstatements arising from fraudulent financial reporting that misstatement or omission intentionally amounts or disclosures in financial statements to deceive financial statement users, (2) misstatements arising from the treatment is not appropriate, assets (often called misappropriation or embezzlement) relating to the theft of assets of the entity resulting financial statements are not presented in accordance with generally accepted accounting principles.	- time transaction	28
			- the recording of income	29
			- Deletion	
				30
			- the disclosure of financial Statements	31
			- disclosure of assets with fake documents	32
			- inventory of assets	33
			- expenditure that is illegal	34
			- leaders manipulate their performance to get the award	35
6	Financial accountability/ Akuntabilitas Keuangan (AK)	a responsibility that must be done FKTP / health centers with regard to financial integrity, disclosure and compliance with laws and regulations.	- Authorization	36
			- Transparent	37
			- according to the needs and targets set	38
			- presented in a comprehensive manner (complete and detail)	39
				40
			- Accurate and clear	41
			- known by Stakeholders	
			- presented in informative (understandable and comprehensible)	42
			- always made periodically	43
			- financial information that is relevant	44
			- audited by an independent auditor.	45

Variables measured using measurement scale semantic difference (semantic differential scale) developed by Osgood (1957), which is composed of a line kontinuen where the value is very negative

situated on the left, while the value of which is very favorably located right by the numbers (value) from 1 to 7. To determine the value of the category of the results if the assessment questionnaire using the class interval with the following formula: Interval class = (highest value - lowest value) / (Number of classes) = (7-1) /5=1.2 so that it can be classified category ranges of values as follows:

Table 2. Range Criteria and Categories

Interval	Categories
1 < x ≤ 2,2	Very low
2,2 < x ≤ 3,4	Low
3,4 < x ≤ 4,6	moderate
4,6 < x ≤ 5,8	High
5,8 < x ≤ 7	Very high

4. Research result

This research was conducted by distributing 132 questionnaires to financial managers in 12 health centers in the capital districts with the number of questionnaires returned and can be processed a total of 119 or 90.15%. Of the 119 questionnaires that can be processed, the obtained information about the characteristics of respondents as follows:

Table 3. Characteristics Of Respondents

No	Description	Respondents	
		Amount	%
1	Sex:		
	a. Male	57	48
	b. Female	62	52
	Total	119	100
2	Age:		
	a. 20 – 30	4	3.36
	b. 31 – 40	39	32.77
	c. > 40	76	63.87
	Total	119	100
3	Tenure:		
	a. < 5 years	1	0.84
	b. 5 – 10 years	22	18.49
	c. > 10 years	96	80.67
	Total	119	100
4	Education:		
	a. High School/equivalent	19	15.97
	b. Diploma	38	31.93
	c. Bachelor	57	47.90
	d. Magister	5	4.20
	Total	119	100
5	The Educational backround:		
	a. Accounting	0	-
	b. Health	90	75.63
	c. Etc.	29	24.37
	Total	119	100

From Table 3, it can be very aesthetically characteristics of financial managers in health centers mostly androgynous women with age above 40 years and a service life of over 10 years. The majority of undergraduate education (S1) with an educational background is health.

4.1 Descriptive Results   Variables Research

Descriptive results of data processing respondents for each variable can be seen in Table 4 as follows:

Table 4. Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
AI	119	1.14	6.86	3.42	1.65
KAA	119	2.28	7	5.73	1.06
OC	119	3.63	7	6,02	0.78
KA	119	1	7	3.07	1.76
AK	119	1.9	7	5.59	1.21
SPI	119	2	6.8	5.11	3.894
Valid N	119				

From Table 4 it can be seen that the variable AI has a minimum value and a maximum 6.86 1:14. Furthermore, the average value of 3:42 and a standard deviation of 1.65. Based on Table 2. AI scores were the second interval which is still in the low category. Variable 2:28 KAA has a minimum value and a maximum of 7. Next, the average value of 5.73 and a standard deviation of 1:06. Based on Table 2. The value of the KAA is the fourth interval, the compliance of rules of respondents in high categories. Variable KO has a minimum value of 3.63 and a maximum of 7. Next, the average value of 6.02 and the standard deviation is 0.78, and the fifth is in the interval, the organizational commitment (KO) of respondents in the excellent/very high category.

From Table 4 it can be seen that the variable KA has a minimum value of 1 and a maximum of 7. Next, the average value of 3:07 and a standard deviation of 1.76. According to the table 2. The value of KA is the second interval, which is in the low category. Variable AK has a minimum value of 1.9 and a maximum of 7. Next, the average value of 5.59 and the standard deviation is 1:21. Based on Table 2. The value of AK is the fourth interval, namely financial accountability of respondents in high categories. Variable SPI has a minimum 2 and a maximum value of 6.8. Furthermore, the average value

of 5.11 and the standard deviation of 3,894. Based on Table 2. SPI values were fourth interval, the internal control system in high categories.

## 4.2. Testing Results Measurement Model (Outer Model)

4.2.1.Testing convergent validity

Variable asymmetry information consists of 7 indicators of AI1, AI2, AI3, AI4, AI5, AI6 and AI7. Seventh indicators already meet the convergent validity because it has a loading value> 0.5, so it meets the convergent validity. Variable compliance of accounting rules consist of seven indicators of KAA1, KAA2, KAA3, KAA4, KAA5, KAA6 and KAA7. There are two indicators that have loading <0.5 are indicators KAA5 with loading factor of 0.475, and KAA7 of 0373. Both indicators should be removed (allocation) of the model because it does not meet the convergent validity. Furthermore, after sampling again (resampling) the obtained value KAA1 loading factor is <0.5 ie 0496 and should be removed from the model.

Variable Organizational Commitment consists of 8 indicators that KO1, KO2, KO3, KO4, KO5, KO6, KO7 and KO8. There is one indicator that has a loading <0.5 are indicators KO1 with loading factor of 0.463, so it should be removed (allocation) of the model because it does not meet the convergent validity. Variable accounting fraud consists of 8 indicators of KA1, KA2, KA3, KA4, KA5, KA6, KA7 and KA8. All indicators meet the convergent validity.

Variable financial accountability consists of 10 indicators that AK1, AK2, AK3, AK4, AK5, AK6, AK7, AK8, AK9 and AK10. There are two indicators that have loading <0.5 ie the loading factor AK1 indicators for 0226 and 0387 amounted AK6. Both indicators should be removed (allocation) of the model because it does not meet the convergent validity. Variable internal control system consists of five indicators, namely SPI1, SPI2, SPI3, SPI4 and SPI5. All the indicators that have loading> 0.5 and meet the convergent validity. According sampling results returned (resampling) loading values obtained from all of the indicators of construct with a value greater than or equal to 0.5 and meet the convergent validity in order to obtain an image evaluation as follows:

Figure 2. Measurement Model Evaluation
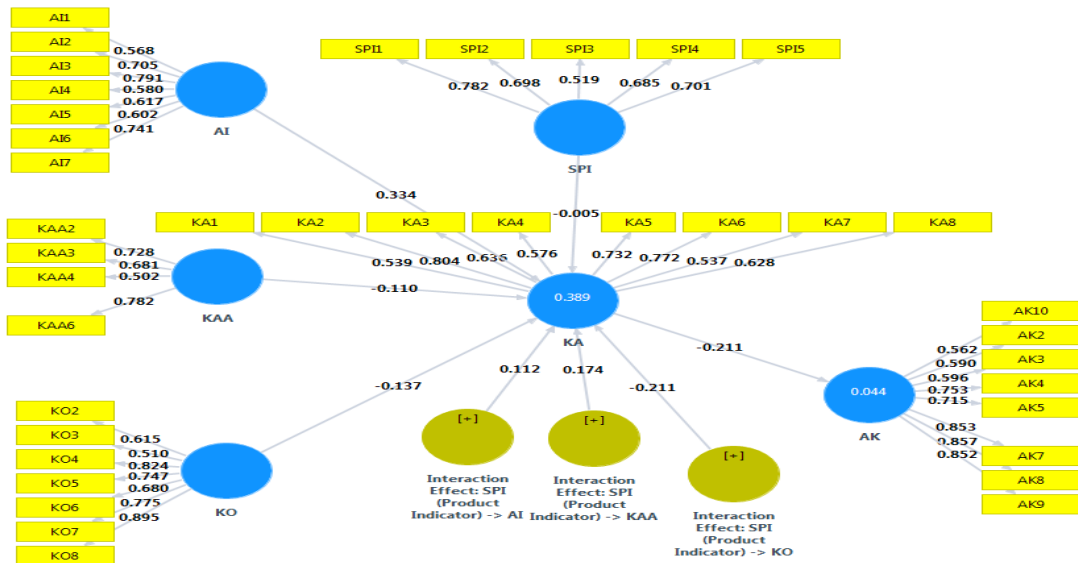
4.2.2. Discriminant Validity

Discriminant validity can be seen from the value of the correlation value constructs with the indicator is higher than other constructs. Additionally discriminant validity can be measured by comparing the square root of average variance extracted (AVE) of each construct with the correlation between the construct with other constructs in the model. If the value of the square root of AVE of each construct is greater than the value of the correlation between the construct with other constructs in the model then it has a good value for discriminant validity. AVE squared value of each is Asymmetry Information (AI) of 0.663; compliance of Accounting Rules (KAA) of 0.681, Organizational Commitment (KO) of 0731, SPI Interaction -> AI of 0399, SPI Interaction -> KAA for 0517, SPI Interaction -> KO amounted to 0,400; Internal Control Systems (SPI) of 0.683, Accounting Fraud (KA) of 0.660, and AK of 0732.

4.2.3. Composite Reliability Test

Reliability test was intended to see whether the measuring instruments used have provided a stable measuring results or constant. If so, then the gauge is reliable or unreliable. Reliability of measurement can be done in 2 ways to look at the value Cronbachs Alpha and Composite Reliability. However, use of Cronbachs Alpha to test the reliability of the construct will provide a lower (under estimate) so it is advisable to test the reliability of a construct (Ghozali and Latan, 2015: 75). A variable is said to be

reliable if the value of Composite Reliability> 0.7. As for the value of Composite Reliability of each indicator is Asymmetry Information (AI) of 0844, Compliance Accounting Rules (KAA) of 0772, Organizational Commitment (KO) of 0887, Interaction SPI -> AI by 0765, Interaction SPI -> KAA for 0871, Interaction SPI -> KO amounted to 0,746; Internal Control Systems (SPI) of 0.811, Accounting Fraud (KA) of 0.858, and Financial Accountability (AK) at 0.900.

4.3. *Structural Model Testing Results (Inner Model)*

Testing structural model (Inner Model) consists of testing the R square / R total, f square, Qsquare and testing of model testing moderasi. Result test the structural model (inner model) can be seen from Table 5 as follows:

Table 5. Evaluation of Structural Model

Criteria	Description	Value	Description
R square	Fraud Accounting (KA)	0.389	
	Financial Accountability(AK)	0.044	
R Total		0.415	
f square			Effect of latent variables at a structural level::
	AI -> KA	0.156	Strong
	Interaction effect SPI->AI	0.086	Moderate
	Interaction effect SPI->KAA	0.039	Moderate
	Interaction effect SPI->KO	0.075	Moderate
	KA -> AK	0.046	Moderate
	KAA -> KA	0.015	Small
	KO -> KA	0.030	Moderate
	SPI -> KA	0.000	Small
Q square		0.416	*Q square* > 0

R square on KA variables for 0389, or 38.9%, which according to Chin (1998) in Latan and Ghozali (2015: 85) consists of 0.67 (strong), 0.33 (moderate) and 0.19 (weak), with thus the value of R square this model is moderate. Variable information asymmetry, the compliance of accounting rules and organizational commitment and moderating the internal control system is able to explain the diversity of variable accounting fraud amounting to 38.9%, while 61.1% is explained by other variables. Furthermore, R-square of the variables of financial accountability for 0044, or 4.4%, relatively weak value. This means that only 4.4% of the accounting fraud could explain the diversity of financial

accountability variable, while 95.6% is explained by variables other than the variable constructed by this study. Furthermore, the value of R total of the structural model are shown in Table 4:10 obtained by the formula Rtot2 = 1 - Pe12.Pe22 ...... Pei2 where Pei = √ (1- Ri2). Thus each PE1 = √ (1- 0.389) = 0,782 and Pe2 = √ (1- 0.044) = 0978. Then the value Rtot2 = 1 - (0782) 2. (0978) 2 = 0415. Based on the total value of the determinant (Rtot2) the meaning contained 41.5% can be explained variables in the model, while the rest is explained by other variables and error factor.

Testing the effect size (square f) is used to see the goodness of the model. Effect size (f square) AI -> KA for 0156 (large / strong), KAA -> KA of 0015 (small), KO -> KA for 0030 (moderate), SPI -> KA of 0000 (small), Interaction Effect: SPI -> AI for 0086 (moderate), Interaction Effect: SPI -> KAA for 0039 (moderate), Interaction Effect: SPI -> KO of 0075 (moderate), KA -> AK amounted to 0.046 (moderate). Predictive relevance (Q square) is used to measure how well the observed values generated by the model. Square Q value shown in Table 5 was determined by the formula Qsquare = 1 - [(1- R12) (1 - R22)], so that Q2 = 1 - [(1-0389) (1-0044)], and the obtained value of Q square of 0416> 0, means that the model has predictive relevance.

The Structural Model (Inner Model) based on the test results obtained by the model equations as follows:

KA = 0.334AI - 0.110KAA - 0137 KO + 0316 .... (1)

SPI = 0112 AI.SPI + 0174 KAA.SPI - 0211 KO.SPI + 0451 .... (2)

KA = 0.334AI - 0.110KAA - 0137KO - 0005 SPI + 0.112AI.SPI + 0.174KAA.SPI – 0211 KO.SPI + 0858 .... (3)

AK = -0.211KA + 0086 .... (4)

4.4. *Hypothesis Testing Results, moderating variables Interaction and Discussion*

The results of hypothesis testing known from the value of the path coefficients in the bootstrapping process SmartPLS 3.0. Hypothesis received or not be seen by comparing T statistics with T table and compare the value of P values with alpha. The hypothesis is accepted if T statistics bigger than T table value 1.66 and a P value less than the value of alpha 5%. Below are presented results of hypothesis testing in Table 6 as follows:

Table 6. Hypothesis based Path Coefficient

	Orginal Sampel (O)	T Statistics	P value	Remarks	Decision
AI -> KA	0.334	3.710	0.000	Significant	Received Hypothesis
SPI -> AI -> KA	0.112	0.085	0.211	No Significant	Hypothesis is rejected
SPI -> KAA -> KA	0.174	1.802	0.036	Significant	Received Hypothesis
SPI -> KO -> KA	-0.211	0.977	0.165	No Significant	Hypothesis is rejected
KA -> AK	-0.211	2.458	0.007	Significant	Received Hypothesis
KAA -> KA	-0.110	1.041	0.149	No Significant	Hypothesis is rejected
KO -> KA	-0.137	1.141	0.127	No Significant	Hypothesis is rejected
SPI -> KA	-0.005	0.053	0.479	No Significant	

The first hypothesis states that the asymmetry of any information that will increase the accounting fraud at FKTP / puskesmas. Table 6 shows the relationship of AI to train direction seen from the original sample is positive, that is 0334, it means that the AI is directly proportional to KA. Similarly, the value of T statistics is greater than the value of the T table on one tile testing with an alpha of 5% ie 3.710> 1.66 and a P value less than 0:05 is 0000 so that the first hypothesis is accepted. This means that the first hypothesis in accordance with the particular theory of agency theory, and statistical testing has significant meaning.

The second hypothesis states increasingly obedient / submissive to the accounting rules that will decrease the accounting fraud at FKTP / puskesmas. Table 6 shows the original value of a negative sample is -0110. Furthermore, the value of T statistics are smaller than the value of the T table on one tile testing with an alpha of 5% ie 1,041 <1.66 and P value is greater than 0:05, namely 0149> 0.05, so that the second hypothesis is rejected. Relations KAA -> KA has been consistent with the theory, but the relationship has not given meaningful significance. The results of this study identify several things: first, compliance to the rules that have been implemented by FKTP / health centers not much significance / impact on the reduction of existing fraud. Respondents in assessing his own attitude has carried out activities based on a rule that meets the rules in accordance with accounting principles, which is based on the responsibility of implementation, integrity, objectivity, discretion, confidentiality, consistency and in accordance with the technical standards (coefficient parameter negative), but compliance has not been able to prevent fraud occurring. Both in terms of educational background puskesmas managers who are mostly health background, giving the sense that a manager's ability to

interpret the intent of the rule is less, so that in the course of just following the instructions of normative without knowing the substance of the rule applied.

The third hypothesis states stronger organizational commitment will wane accounting fraud at FKTP / puskesmas. Table 3 shows the original value of negative samples is -0137, which means that a strong commitment to reduce the level of fraud. Value T statistics show less than the T table on one tile testing with an alpha of 5% ie 1.1141 <1.66 and P value greater than 0.05, namely 0.127> 0.05 so the hypothesis is rejected. This illustrates the relationship KO -> KA has been consistent with the theory (gone theory), but that commitment has not given meaningful significance. The findings of this study identified that the commitment that was built by employees of health centers have not been able to suppress fraud occurring, even though the employee is working through the target, proud organization, willing to accept any task, have the same value in achieving the purpose of the organization, is proud to be part of the organization, the organization an inspiration, joy selecting works for the organization and concern for the fate of the organization. This was due to the perception that built very normative, given that most employees who become a financial manager is the technical background in health education (75.63%), so they are required to have a high commitment to the organization.

The fourth hypothesis states to weaken the internal control system of information asymmetry relationship with the accounting fraud. From table 6 based on the interaction of moderation Internal Control System to the accounting fraud known that the T statistics is smaller than the value of the T table on testing one tile with an alpha of 5% ie 0.085> 1.66 and P value greater than 0:05 is 0211, so insignificant and the hypothesis is rejected. In addition the relationship system of internal control over accounting fraud (SPI -> KA) based on the value of T statistics is smaller than the value of the T table on testing one tile with an alpha of 5% ie 0.053 <1.66 and P value greater than 0:05 is 0479 so as not significant. Based on the above then the effect of moderating variables classified into types homologizer moderation, means SPI simply the potential to be a moderating variable that strengthening relations with AI to KA. This is because the internal control system applied during routine is its only course, has not shown that effective implementation of the system. A system is said to be effective if all the elements that build systems that consist of elements of the control environment, valuation risk, control activities,

information and communication as well as evaluation and monitoring elements have been completely implemented by all of the internal organization.

Several previous studies such as research Wilopo (2006) has shown in each of the variables is the variable asymmetry of information and the effectiveness of internal control systems together affect the accounting fraud. Likewise, Najahningrum study (2013) that the influence of asymmetry of information and internal control proved negative effect on fraud. Thus the theoretical study should be an effective internal control system will be able to weaken the relationship asymmetry of information and accounting fraud.

The fifth hypothesis states to weaken the internal control system and compliance of accounting rules relationship with the accounting fraud. From table 6 based on the interaction of the moderation system of internal control over accounting fraud known that the T statistics is greater than the value of the T table on testing one tile with an alpha of 5% ie 1,802> 1.66 and P value less than 0.05, is 0036, resulting in significant and hypothesis be accepted. In addition the relationship system of internal control over accounting fraud (SPI -> KA) based on the value of T statistics is smaller than the value of the T table on testing one tile with an alpha of 5% ie 0.053 <1.66 and P value greater than 0:05 is 0.479 so as not significant. Based on the above where in if the relationship SPI -> KA insignificant and KAA-> KA significantly, the classified in this kind of pure moderation means SPI to weaken and pure moderate the KAA with KA.

Arens (2006: 370) said one of the purposes of the application of internal control systems is compliance with laws and regulations. It is evident in this study, where the system of internal control can moderate the relationship compliance to accounting rules on accounting fraud. Previous studies that examined the effect of the internal control systems and compliance to accounting rules are Wilopo study (2006), Thoyibatun (2009), Rahmawati (2012), and Sari (2015) prove the effectiveness of internal controls and adherence to accounting rules significantly influence the fraud. With the moderation of the internal control system, it could weaken the relationship observance of accounting rules by fraud.

The sixth hypothesis states there internal control system weakens the relationship between organizational commitment to the accounting fraud. From table 6 based on the interaction of moderation Internal Control System to the accounting fraud known that the T statistics is smaller than the value of

the T table on testing one tile with an alpha of 5% ie 0.977> 1.66 and P value greater than 0:05 is 0.165, so insignificant and the hypothesis is rejected. In addition the relationship system of internal control over accounting fraud (SPI -> KA) based on the value of T statistics is smaller than the value of the T table on testing one tile with an alpha of 5% ie 0.053 <1.66 and P value greater than 0:05 is 0479 so as not significant. Based on the above then the effect of moderating variables classified into types homologizer moderation, means SPI only potentially moderate the relationship (homologizer moderation).Factors organizations that exist in Gone Theory, which takes a high organizational commitment / strong to prevent accounting fraud. Internal control systems that are routine (yet effective) less can streng then relationships the organization's commitment to fraud, and so we need a more effective system again. Evaluation of the implementation of the five elements of the control system is necessary to be able to maintain and enhance the strong commitment of existing employees in the puskesmas.

Some studies that examine the relationship of each internal control systems and organizational commitment against fraud. Research Faisal (2013) and Najahningrum (2013) is a proven system of internal control and organizational commitment proved negative effect on fraud. Thus if the theoretical study of the Internal Control System is effective, it will streng the relation Organizational Commitment with Accounting Fraud.

The seventh hypothesis states that the diminished accounting fraud (KA) then it will increase the financial accountability (AK) on FKTP / puskesmas. This is consistent with the direction koefisein parameter relationships accounting fraud against the financial accountability that is negative (accept the theory). Moreover these results according to some statements made by some experts, one of which is the avoidance of financial accountability related to misuse of public funds (Mardiasmo, 2002: 21). This statement implies that financial accountability is inversely related to accounting fraud.

From Table 6 it can be seen that the value of T statistics is greater than the value of the T table on one tile testing with an alpha of 5% ie 2,458> 1.66 and a P value less than 0:05 is 0.007. Based on the comparison of the value of the T table T statistics and P values with an alpha of 5%, it can be described the relationship of accounting fraud against financial accountability FKTP / health centers have a significant effect, so the seventh hypothesis is accepted.

The results of this study are also consistent with Thoyibatun research (2009) where in a decrease or increase in the level of accountability is affected by the accounting fraud. Research Priyanto et al. (2014) showed asymmetry of information is a cause of action fraud, proved a significant effect on government accountability. And Research Pradnyani (2014) explored the relationship that the accounting fraud variables mediate the effectiveness of internal control, adherence to accounting rules, and the asymmetry of information on financial accountability.

In the bureaucratic reform the entire public servants are required to give an account that is accountable and transparent as the embodiment of good governance included in the health field. The consequences of the government's attention to health matters affect the increase in the amount managed. This gives the opportunity of fraud that will affect in particular the accountability of financial accountability. The increase in the budget amount to the organization at the lowest level that is FKTP / puskesmas. Thus early anticipation should be noted that one of them is the implementation of an effective internal control system of the Department of Health to FKTP / puskesmas.

5. Conclusion

This study aims to examine the determinants examine the effect of fraud, moderation of the internal control system and its influence on financial accountability in first-level health facilities (FKTP) / puskesmas. The results of the study explores where the information asymmetry positive and significant impact on fraud. Compliance of accounting rules and organizational commitment and no significant negative effect on fraud. Internal control system plays a role in moderating the relationship compliance of accounting rules against fraud (pure moderation), while the asymmetry of information and organizational commitment only potentially moderate the relationship (homologizer moderation). Furthermore, accounting fraud and significant negative effect tehadap financial accountability. Further impliksi this research is in its emphasis on the effective application of the internal control system in particular the application of the system of internal pegendalian health department so that it can be a tool for anticipation and early detection (built in controls) to mismatches or gaps that may arise in violation FKTP / puskesmas.

5.2 Limitations and Future Research Suggestions

Limitations of this study will provide direction for future research. First, this study only examines the effect of determinants of fraud include information asymmetry, the compliance of accounting rules and organizational commitment. For further research is needed to develop this research by adding another variable which is the study of pressure factor in the fraud triangle that is the pressure of systemic conditions both external and internal environment. Moreover, it can also test other variables such as morality associated with shifting interests and decreasing levels of one's faith. Second, this study is limited to testing the first-level health care facilities are health centers. To get a different understanding, it helps if the group of respondents performed on the wider health service that manages a larger fund with a more kmpleks activity that is at the hospital either the government or private hospitals.

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