THE EFFECT OF TRANSFORMATIONAL LEADERSHIP STYLE, TRANSACTIONAL LEADERSHIP STYLE, AND INTERNAL CONTROL SYSTEM ON THE TENDENCY OF ACCOUNTING FRAUD

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Abstract: The Effect of Transformational Leadership Style, Transactional Leadership Style, and Internal Control System on The Tendency of Accounting Fraud. The research aims to determine the effect of Transformational Leadership Style, Transactional Leadership Style, and Internal Control System on the Tendency of Accounting Fraud. The research samples included 115 financial and accounting officers of the Local Government Work Unit in Yogyakarta Special Region. The data in this study was analyzed with Structural Equation Modeling (SEM) using Partial Least Square (PLS) to verify the factors affecting the tendency of accounting fraud. The results of this study are: (1) Transformational leadership style has no effect on the tendency of accounting fraud (2) The transactional leadership style has a negative effect on tendency of accounting fraud and (3) Internal Control System has a negative effect on the tendency of accounting fraud.
Keywords: Leadership style, Transformational leadership, Transactional leadership, Internal Control System

***Abstrak: Pengaruh Gaya Kepemimpinan Transformasional, Gaya Kepemimpinan Transaksional, dan Sistem Pengendalian Internal Terhadap Kecenderungan Kecurangan Akuntansi.** Penelitian ini bertujuan untuk mengetahui pengaruh: (1) Gaya Kepemimpinan Transformasional terhadap Kecenderungan Kecurangan Akuntansi, (2) Gaya Kepemimpinan Transaksional terhadap Kecenderungan Kecurangan Akuntansi, (3) Sistem Pengendalian Internal terhadap Kecenderungan Kecurangan Akuntansi. Sampel penelitian ini sebanyak 115 PNS bagian keuangan di SKPD Provinsi DIY. Data dalam penelitian ini dianalisis dengan Structural Equation Modeling (SEM) dengan menggunakan Partial Least Square (PLS) untuk memverifikasi faktor-faktor yang mempengaruhi kecenderungan kecurangan akuntansi. Hasil penelitian menunjukkan bahwa: (1) Gaya Kepemimpinan Transformasional tidak berpengaruh terhadap Kecenderungan Kecurangan Akuntansi, (2) Gaya Kepemimpinan Transaksional berpengaruh negatif terhadap Kecenderungan Kecurangan Akuntansi, (3) Sistem Pengendalian Internal berpengaruh negatif terhadap Kecenderungan Kecurangan Akuntansi.*
***Kata kunci**: Gaya Kepemimpinan, Kepemimpinan Transformasional, Kepemimpinan Transaksional, Sistem Pengendalian Internal*

INTRODUCTION

Accounting is used by the company to generate financial information in the form of financial statements. The financial information is obtained to manage the company to achieve the specified objectives, to provide information as a reference of decision making, assessment for investors and creditors in knowing the company's prospects, as well as providing information

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company's economic resources used in operational activities. In utilizing the available financial information, there are often some persons who intentionally misused the information to get individuals or group's interests. Having expertise in accessing data or gaps in accounting systems makes the potential for fraud.

With some cases of violations that are sourced from the misused of financial statements, it certainly poses a negative effect on the actual benefits of accounting, It can obtained in the form of company performance, cash entry, cash withdrawal, financial position reports, and changes in the amount of capital can be changed and manipulated by certain parties. Therefore, accounting information obtained can be misused for improper matters. This can decrease the performance and community trust of the company.

Fraud according to the Association Certified Fraud Examinee (ACFE) is an act that is against the law that is deliberately committed for a particular purpose (manipulation or giving erroneous reports against the other party) committed by the people from within or outside the organization to obtain personal or group gains directly or indirectly harm the other party. Some examples of fraud include corruption, fake logging, document disappearance, manipulation of financial reports, financial adverse mark-ups, and asset abuse.

In the scope of accounting, fraud is the inequality of accounting procedures that should be applied in an entity so that it affects the presentation of financial statements. One of the cases of accounting fraud in the corporate world is the case involving PT Enron. In Indonesia, some cases are not only occurred in private company but also in government institution.

According to the Indonesian Corruption Watch (ICW) in the period of semester I 2018 there have been 139 corruption cases in Indonesia which is largely done by civil servants with a loss of Rp 1.09 trillion. The most vulnerable sectors are the village budgets sourced from the budget, particularly in the process of procurement of goods and services. Three major institutions are indicated that corruption is the district government, village government, and city government. Most cases of corruption are budget abuses, mark ups, wild levies, bribery, and misappropriation of authority. Indonesian Corruption Watch said corruption in Indonesia seems to have been a culture. Based on data compiled from *www.antikorupsi.org*, corruption cases are done by civil servants. In DIY Province Region itself, although the status of financial statement that has been audited by Financial Examinee Unit was Unqualified Opinion, there were several contradictions.

Throughout the year 2018, as many as 20 cases of corruption crimes had entered into a court in DIY. Some cases like corruption of land deviation, misappropriation the use of village funds, procurement of teaching book, and selling the land cash of Bangunharjo Village.

The practice of fraud can be done by the company's internal employees and professional individuals in the field. This attribution theory of Fritz Heider (1958) explains how the process assesses the causes and motives of one's behavior. The actions of a leader or a person given power authority due to the cause attribute. This theory says that one's behavior is determined by the combination of internal forces such as ability and effort as well as external forces such as difficulties in work and luck.

The existence of internal forces in the form of ability and business in each individual can be used to carry out activities in an organization. Each individual must have different abilities, knowledge, and experience that can be utilized to achieve organizational objectives. In this case, an officer will try to work according to the procedure and direction. It takes the figure of a leader in directing and organizing his subordinates in order to accomplish the task. The actions of a leader are often used as references in subsequent activities. A manager or leader serves to organize, monitor, and control an organization in order to achieve a predetermined goal. Therefore as a manager or leader should be able to put themselves in accordance with the capacity and conditions that exist, as well as having an adequate leadership spirit.

While it was not only about the leader but also the subordinates itself; how they motivate themself to do their job properly. Especially in goverment sector, there were several factors that lead the employee to do fraud activity. According to Motivation Hygiene Theory by Herzberg, the environment affects the job; it is divided into two factors, job satisfaction and dissatisfaction.

In addition to the internal power of ability and effort, there are external forces such as difficulties in work and luck. Difficulties can be resolved when the company determines the program and divides the work to each individual. With the appropriate division of work, hopefully can minimize the occurrence of difficulties in the work. In addition, a comfortable working environment with proper division of tasks can help improve the company's performance. A good company performance can. For example prepare some program and evaluate that. The implementation of the program and division of work can be obtained from the effectiveness of internal control of the company. Internal control system aims to monitor and control all

processes in the organization that can minimize the occurrence of fraud.

Based on the explanation that has been submitted, related to the case of fraud in the institution including the province of DIY, then the researcher is interested to do research on various factors that can affect the trend of accounting fraud, in terms of is a transformational leadership style, transactional leadership style, and internal control system. This research is done by digging the perception of financial and accounting employees at 23 Local Government Work Unit of DIY Province.

LITERATURE REVIEW
Transformational Leadership Style

Transformational leadership style is a model of leadership for a leader who tends to give motivation to subordinates. Transformational leadership in general has a positive impact on employee performance. Leaders change and motivate followers by making them more aware of the importance of the outcomes of a work, encouraging them to be more concerned with the organization or team than self-interest, and activating their needs at higher (Yukl, 2009). Indicators to measure the transformational leadership style was used from the study of Robbins (2010), namely Idealized Influence, Inspiring Motivation, Intellectual Stimulation, and Individual Attention. In transformational leadership style, if the leader could coordinate, accommodate their needs, and give a motivation support to their subordinates so the environment working is more comfortable to focus on outcomes.

H_1: Transactional leadership style has a positive effect on the tendency of accounting fraud.

Transactional Leadership Style

Transactional leadership style is a style of leadership that emphasizes the process of exchange relationships that are economically valuable to meet biological and psychological needs in accordance with the agreement between superiors and subordinates. A leader who uses transactional leadership assists his employees in increasing motivation to achieve desired outcomes in two ways, the first being a leader recognizes what subordinates should do to achieve.

Transactional leadership described by Yukl (2010) is the style that can involve values, but these values are relevant to the exchange process such as honesty, responsibility, and reciprocal. Transactional leaders help followers identify what to do, in such identification the leader should consider the concept of self, and the self esteem of subordinates (Ivancevich, Konopaske, and Matteson, 2006).

H_2: Transactional leadership style negatively affects the trend of accounting fraud on

local government special region of Yogyakarta.

Internal Control System

According to Mulyadi (2002) the definition of internal control includes organizational structures, methods, and measurements that are coordinated to safeguard the organization's wealth, check the accuracy and reliability of accounting, encourage efficiency, and encourage compliance with management policies.

Internal control is needed by every organization, whether private, government agencies, or institutions. The internal control system is used to oversee every activity of the company so that it can run systematically and in accordance with established rules.Internal control is required to prevent any accounting fraud. According to Mulyadi (2002) Internal control aims to provide adequate confidence in the reliability of financial information, compliance with applicable laws and regulations, effectiveness and efficiency of operations.

Accounting fraud tendencies can occur due to opportunities, pressures, and behavioral justification. Internal control systems that do not run effectively result in open opportunities for a person to act on accounting fraud. To avoid this, agencies can increase the effectiveness of internal control. With good internal control, expected assets owned by the agency and income obtained can be used to improve facilities and infrastructure. However, when internal control is poorly applied, accounting fraud will occur which will harm all parties.

H_3: Internal control negatively affects the trend of accounting fraud on local government special region of Yogyakarta

RESEARCH METHOD
Data Collection

In this study, data were collected using questionnaire. The questionnaire was distributed to civil servant in Local Government DIY Province, especially employee of accounting and finance department. According to Sugiyono (2008), research instrument is a tool used to measure the natural and social events that was observed in specific. It was called as the study variables.). Assessment in research attitudes of respondents, this study used a Likert Scale. Each statement measured using Likert Scale from 1 (Very Disagree) to 4 (Strongly Agree). Variable of transactional leadership style were measured using 4 indicators and 11 item statements.

Time and Place of Research

This research was conducted in 23 local government work unit in DIY, especially in finance and accounting department. This

study was conducted from July to August 2019.

Sample and Population

The population in this study consisted of financial officers on local government DIY. The range of finance officers in each institution are from 4 to 11 people, resulting in a population of 206 employees.

The samples in this study comprised sub-sections of finance, accounting, and treasurer who were involved in the planning and preparation of financial statements in the local government work unit (SKPD) in the area of DIY. From 206 officers and based on Slovin sampling method, the minimum number of samples is 68. The samples eventually included 115 employees at 23 local goverment of DIY Province.

Variable Operational Definitions

a. **Transformational Leadership Style**

The transformational leadership style is based on subordinate development, motivating, evaluating potential and subordinate ability in completing the task. This variable was measured using an indicator research of Bass (2003). Indicators for measuring these variables are charism, inspirational motivation, intellectual stimulation, and individual attention.

b. **Transactional Leadership Style**

The transactional leadership style focuses on achieving goals and objectives. This variable was measured using an indicator of Bass (2003). The indicator for measuring this variable is a contingent reward, and management based on an exception.

c. **Internal Control System**

Internal control system is a structure or component in the company that is used to check the course of the company's activities, so it can help to reach the goal. This variable used indicator from research of Ananda Prisella (2014). Indicators for measuring these variables are internal control environment, risk assessment, control activities, information and communication, and monitoring.

d. **Tendency of Accounting Fraud**

The tendency of accounting fraud in this study was measured by instruments as in the research questionnaire by Wilopo (2006), an indicator used to measure the accounting fraud consists of seventeen items Statement with a Likert 1-4 scale.

Research Instruments

The instrument used in this study was a questionnaire. This questionnaire contains the dependent variable (the tendency of accounting fraud) and the independent variable (internal control system, transformational leadership style, and trnasactional leadership style). Assessment in research attitudes, researchers used a likert scale.

Data Analysis Method

Data was analyzed using descriptive statistical analysis and inferential statistical analysis. The method of data analysis on this research used the software PLS (Partial Least Square).

The measuring model is used for validity and reliability testing, while the structural model is used for causality testing (hypothesis test with predictive models).

RESULT AND DISCUSSION

This study research conducted on employee of financial and accounting department in Local Government Work Unit Province DIY. This research collected the data by questionnaire.

Table 1. Characteristics Respondent

Respondent Characteristic	Quantity	(%)
Gender		
Male	66	57%
Female	49	43%
Age		
20-30 years old	10	8%
31-40 years old	30	27%
41-50 years old	44	38%
>50 years old	31	27%
Education Status		
SMA/SMK	4	4%
D3	2	19%
S1	75	66%
S2	13	11%
Total	115	100%

Source: Data primer (2020)

Based on the table above, it can be concluded that most of respondents are male (57%) with level of age between 41-50 years old (38%) and most of them has bachelor degree (66%)

Table 2. Analysis Static Descriptive

Var.	N	Min	Max	Med	Mean	Std. Dev
TF	115	23	32	26	26,6	2,733
TS	115	13	20	16	16,2	1,301
SPI	115	30	44	34,5	34,6	4,208
KKI	115	17	38	29	30,5	3,712

Source: Data primer (2020)

Table 3. AVE Value

Variable	AVE	Information
Transformational Leadership Style	0,631	Valid
Transactional Leadership Style	0,587	Valid
Internal Control System	0,638	Valid
Tendency of Accounting Fraud	0,695	Valid

Source: Data primer (2020)

According to table 3, it indicates that the Average Variance Extracted (AVE) value is more than 0.5. The smallest AVE value is indicated in the transactional leadership style variable at 0.502 but this value is still considered good as it complies with the requirements of 0.5. All statement items are fully qualified for the validity test.

Table 4. Outer Loading

	TF	TS	SPI	KKA
TF.1	0,675			
TF.2	0,699			
TF.3	0,772			
TF.6	0,765			
TF.7	0,675			
TF.8	0,798			
TF.9	0,550			

	TF	TS	SPI	KKA
TF.10	0,719			
TF.11	0,668			
TS.1		0,891		
TS.3		0,605		
TS.4		0,576		
TS.5		0,502		
TS.8		0,547		
SPI.1			0,759	
SPI.2			0,741	
SPI.3			0,638	
SPI.4			0,842	
SPI.5			0,828	
SPI.6			0,598	
SPI.7			0,815	
SPI.9			0,664	
SPI.10			0,829	
SPI.12			0,677	
SPI.13			0,838	
KKA.2				0,548
KKA.3				0,655
KKA.4				0,544
KKA.5				0,573
KKA.6				0,770
KKA.7				0,803
KKA.8				0,621
KKA.9				0,693
KKA.12				0,546
KKA.13				0,774
KKA.14				0,773
KKA.15				0,733
KKA.16				0,598
KKA.17				0,613

The convergent validity of the measuring model can be seen from the correlation between the indicator value and their construction. The individual reflecsive size is said to be high if it is correlated over

0.70 with a construction measured. However, to research the early stages of the development scale measurement of the loading value of 0.5 to 0.6 is considered adequate (Ghozali, 2006). Validity test is used to measure if the indicators of statetement valid or invalid. A questionnaire considered valid if the questions were able to reveal something that will be measured (Ghozali, 2011).

The reliability test is measured by two criteria: composite reliability and Crobanchs alpha from indicator block which measures the construction. Data that has been obtained can be said to be reliable when the values of Composite Reliability and Cronbarchs Alpha are greater or equal with 0.70. The following tables are Composite Reliability and Cronbarchs Alpha values.

Table 5. Values of Composite Reliability and Cronbarchs Alpha

Variable	*Composite Reliability*	*Cronbarchs Alpha*	**Information**
Transformasional	0,852	0,870	Reliable
Transactional	0,782	0,774	Reliable
Internal Control System	0,883	0,922	Reliable
Tendency of Accounting Fraud	0,901	0,871	Reliable

The results of composite reliability and Crobanch's alpha in table 5 produce the

value of all excellent construction, which is above 0.7 so that it can be concluded that all the construct indicators are reliable and meet the reliability test.

Analysis using PLS is done through two stages, namely model measurement test and structural model test (inner model). The structural model test is done by looking at the value of R-square which is a test goodness-fit model and then see the significance of the influence between the construct by looking at the value of the path coefficients (Original sample, mean, STDEV, T-Statistic , P-Value) (Ghozali, 2001).

Table 6. R-Square value

Variable	R-Square
Tendency of Accounting Fraud (Y)	0,442

Based on the results of the coefficient determination in table 6, the number is 0.442 or 44.2%. This suggests that the trend of accounting fraud in the DIY Local Government is influenced by a transactional leadership style, transformational leadership style, and an internal control system as many as 44,2%, the remaining 55,8% is influenced by other factors outside the three construct filed in the model.

Table 7. Coefficients Path Results

Hyphotesis	Original Sample	T Statistics	P Value
TF → KKA	0,281	1,518	0,130
TS → PKA	0,380	1,769	0,036
SPI → PKA	-0,219	2,362	0,019

From table above it showed the relation between variable and the tendency of accounting fraud. To know the significance level it can be seen from p-value and T-statistics, if the P-value is < 0.05 and T-statistics ≥1,64 then the variable affects. Based on the results of the test, it can be stated that hypothesis 1 is not supported, while hypothesis 2 and 3 are supported.

DISCUSSION

Hyphothesis 1 is not supported. Based on the results of the study, indicating that the transformational leadership style has no effect on the trend of accounting fraud. This is because the T-statisctics value is smaller than the T-table (1.51 < 1.64) and P-value of 0.13 > 0.05. The results of this research are supported by research of Melati Hati (2015) which says that the style of transformational leadership has no effect on the trend of accounting fraud, as well as research Tyagita (2016) that the style of leadership has no effect on the trend of accounting fraud.

The second hypothesis proposed in the study was that the implementation of a transactional leadership style. It is supported because it has 1,76 and 0,03 score on p-

value and T-statisctics. The results of this research in line with the study of Pramudita (2013) on the influence of leadership style to fraud in the city of Salatiga, where the results show that there is a negative influence of leadership style to the trend of accounting fraud.

Influence of Internal control system of accounting fraud tendencies. The third hypothesis in this study is that internal control systems negatively affect the tendencies of accounting fraud. In other words, the more effective internal control system in an institution, the lower the likelihood of fraud in the agency. The results showed that the internal control system was negatively affected by the tendency of accounting fraud. The results of this research in accordance with the previous research conducted by Wilopo (2006) that the Internal control negatively affects the tendency of accounting fraud in public companies and state-owned enterprises in Indonesia, Rizky Rahmaidha (2016) stated that Internal control negatively affects the tendencies of accounting fraud at the Local Goverment of Magelang.

CONCLUSION AND SUGGESTION
Conclusion

Based on the analysis of the influence of transformational leadership style, transactional leadership style, and internal control systems on the tendency of accounting fraud in the local government DIY. Then the conclusion can be taken as follows that there is no influence of transformational leadership style on the tendency of accounting fraud in the local government of the special region of Yogyakarta. Transactional leadership style negatively affects the trend of accounting fraud in local government DIY Province. This suggests that implementing transactional leadership styles can reduce the presence of accounting fraud tendencies. Internal control system negatively affects the tendency of accounting fraud on local government DIY This suggests that the better the internal controls are applied then the trend rate of accounting fraud is decreasing.

Suggestion

For DIY local government, it should increase the regularity in writing transactions and re-check to avoid any indication of manipulation or fraud, local government of DIY Province further enhances the internal control that has been applied, utilizing the existing information resources, conducts the evaluation check periodically in order to minimize the accounting fraud conducted by employees and Employee's performance, as well as a good relationship with subordinates.

For further research, use more equitable samples as well as methods of capturing data with interviews so that the research

results are expected to better reflect reality. Add another independent variable that is not described in this study, so that it can examine other factors that can affect the employee to commit fraud. Put variable intervention like an ethical culture of organization and individual morality. Further studies are expected to expand respondents. Not only in the financial part but can go to other parts, for example in the logistics or procurement part of the goods, because the form of fraud can be done on the other.

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