

Effectiveness of the Internal Control System Against Fraud Tendencies "Meta-Analysis Study"

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ABSTRACT

The aim of this research is to evaluate the impact of internal control on fraud tendencies. This research uses a meta-analysis approach by reviewing comparable previous studies. This study involves 20 previous studies published from 2017 to 2021 with themes related to the effect of internal control systems on fraud tendencies as the research sample. The aim of using the most recently published research is to maximize the effectiveness of this research. The JASP (Jaffreys' Amazing Statistical Application) and Microsoft Excel programs are used to process the data in the meta-analysis. The outcome show that internal control system has a negative and significant effect on fraud tendencies. This is consistent with the theory and results of previous studies which show that the more effective the internal control system is implemented, the less likely fraud to occur in organizations. Therefore, based on the findings of this study, businesses and governmental organizations must have internal control systems in place to lessen the likelihood of fraud.

Keyword: Internal Control System, Fraud, Fraud Tendency.

1. INTRODUCTION

Recently, Indonesia Corruption Watch (ICW), a non-governmental organization, has released a report on corruption cases in Indonesia. Based on ICW research, the total state loss due to corruption in 2021 is IDR 62.93 trillion. Compared to the state loss of IDR 56.74 trillion in 2020, this value increases by 10.91%. So it can be said that state loss due to corruption in 2021 is the highest in the last five years. ICW

stated that the amount of state loss in 2021 was contributed by several corruption cases, one of which was the condensate management corruption case by PT. Trans Pacific Petrochemical Indotama (TPPI) with a state loss of IDR 36 trillion (ICW, 2022). The second case is a corruption case involving the insurance company Jiwasraya which caused losses to the state of IDR 16 trillion. Next is the textile import corruption case with a loss of IDR

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1.6 trillion by PT. Fleming Indo Batam. Of the total state losses of IDR 62.9 trillion, the Corruption Eradication Commission (KPK) only accounted for 1% of state losses with a value of IDR 800 billion. In this case, the Attorney General's Office has made a bigger contribution in recovering the state's losses (ICW, 2022).

According to the Transparency International report on the 2021 Corruption Perceptions Index, Indonesia scores 38 out of 100. Compared to a similar index in 2020, this score has increased by one point. The level of corruption of a country is described by the Corruption Perceptions Index. The level of corruption of a country is directly proportional to its score. Based on the score obtained, Indonesia ranks 96th out of 180 countries. Argentina, Brazil, Turkey, Serbia and Lesotho are some of the countries that share scores and rankings with Indonesia between 38th and 96th. Improvements in the economic index contribute to an increase in Indonesia's score. The dangers faced by commercial economic actors, such as bribes in the import-export sector, supporting equipment, tax payments, and contracts and permits have been reduced. The handling of significant corruption cases, such as those involving the former Minister of Social Affairs, the former Minister of Maritime Affairs and Fisheries, and the Deputy Chairman of the People's Representative Council in 2021 contributed to increasing Indonesia's corruption index score (Transparency International, 2022).

Corruption is part of fraud. There are several factors that encourage individuals or groups to commit fraud, one of which is the pressure factor (Apriliana & Agustina, 2017; Faisol & Tarjo, 2022). Economic demands are a fundamental reason for someone to commit fraud with the aim of making ends meet (Devi et al., 2021). Opportunity factors also play a role in encouraging people to commit fraud due to weak supervision. Many people assume that fraud is a common thing and other people also do the same thing, so this is understandable (Beu & Buckley, 2001). Therefore, the rationalization factor also

contributes to encouraging someone to commit fraud (Ubaidillah & Fatimah, 2019).

This study aims to determine the internal control system effectiveness in minimizing fraud tendencies. Fraud happens due to a weak internal control system (Prayoga & Dewi, 2017; Kurniawan & Izzaty, 2019). Wilopo, (2006) argues that the internal control system must be effective in reducing a person's tendency to commit fraud. An ineffective internal control system has the potential to harm company assets. Companies will benefit greatly if they have a proficient internal control system. In addition, the internal control system can build cooperation between employees in carrying out company operations and thwart fraud (Wilopo, 2006).

The goal of maximizing personal gain often motivates certain parties to commit fraud. Internal controls, compensation, and law enforcement are often associated with fraud. Implementing strategies to meet company or government agency objectives requires effective internal control (Prayoga & Dewi, 2017; Laksmi & Sujana, 2019). Meanwhile, the lack of effective internal control can create opportunities for someone to engage in criminal acts or fraud because he can use it as a weakness. With effective internal controls, fraud can be found immediately and handled early to prevent losses (Dewi, 2017; Fardila, et al., 2022).

A strict internal control system will help the company's business activities grow. Company internal controls are usually implemented to secure assets and improve accounting information accuracy (Silfi & Wahyuni, 2021; Farida et al., 2022). Achieving company goals requires a good operational system, accountable reporting, and compliance of all parties, from the lowest level to the top level (Muna & Harris, 2018; Albar & Fitri, 2018). An internal control system is required in business so that it can run effectively and efficiently to achieve business goals and maintain competitiveness (Kurniawan &

Izzaty, 2019; Rahman, 2020). Increasing competitive advantage will become simpler by implementing good internal control (Marciano et al., 2021). Internal control is a procedure put in place for the board of directors, management, and staff to provide sufficient security, fulfill operational effectiveness and efficiency objectives, and improve compliance of rules and regulations (COSO, 2013).

Several previous studies have proven that the implementation of an internal control system has a very positive effect on organizations, both government agencies and companies. The results of research conducted by Lestari & Supadmi, (2017); Putri et al., (2019); Rahmi & Helmayinita, (2019); Silfi & Wahyuni, (2021) show that the internal control system has a negative and significant effect on fraud tendencies. Based on the research findings, organizations, including business entities and governments, benefit from having an internal control system. To be specific, the more successful the internal control is implemented, the less the tendency for fraud to be held in the organization (Downida, 2017; Muna & Harris, 2018; Ayem & Kusumasari, 2020; Meutia, 2021; Pratiwi & Ardianti, 2021; Mita & Indraswarawati, 2021).

This purpose of this study is to analyze the internal control effectiveness system in minimizing fraud tendencies. Many studies have been conducted with the same theme as this research, but the difference lies in the sample used. Most of the previous studies used companies or government agencies as research samples, while this study used existing samples in the form of the results of previous studies consisting of 20 research journals which were then analyzed using a meta-analysis approach.

2. LITERATURE REVIEW AND HYPOTHESIS

Agency Theory

The relationship between management and stakeholders can be understood using agency theory. Jensen & Meckling (1976)

define agency relationship as a contract that principals (company owners) hire agents (company management) to execute tasks on their behalf and give some decision-making authority to these agents (Jensen & Meckling, 1976). Agents, as management, are responsible for overseeing the business and maximizing profits for shareholders (principals). In return, the agent will be compensated according to the terms of the contract. In making decisions, management is often influenced by shareholders as the main players. However, in reality, conflicts often occur between management and shareholders. Both parties want to prioritize their respective interests, thus creating a conflict of interest (Syafa'ah, 2020).

According to Tampubolon, agency theory assumes that principals want big and fast returns as a result of their investment, one of which is an increase in the dividends they receive from each share they own (Tampubolon, 2016). On the other hand, agents also want to prioritize their interests by obtaining high salaries and incentives for the work they do. According to Makhdalena, quoting from Jensen and Meckling, there is a conflict of interest between shareholders and management because management often makes decisions that benefit or prosper themselves at the expense of the interests of shareholders. This conflict is referred to as an agency problem (Jensen & Meckling, 1976).

Internal Control System

As defined by COSO (2013) internal control is a set of procedures that cover every step of a process. There are three steps in internal control: planning, implementing, and monitoring the management process. Based on Indonesian Institute of Accountants (2007) the internal control system is a system that includes all organized methods and provisions adopted by companies to protect their assets, examine accounting data accuracy and reliability, and improve business efficiency. Internal control systems are

critical for businesses and government organizations to prevent fraudulent tendencies. The internal control system consists of various company components, such as policies, procedures, processes and rules that have been set by the organization so that the vision and mission can be achieved properly.

Meanwhile, American Institute of Certified Public Accountants (AICPA) said that internal control systems are include an organizational structure, all procedures and laws that have been established to safeguard property, make sure that the accuracy and correctness of administrative data, encourage operational efficiency, and support build management policies. A great effective internal control system can help a company avoid actions that deviate and harm the company. A good internal control system can also protect company whealth and guarantee accurate and reliable financial reports. In addition, good internal control will increase employee compliance with applicable regulations and prevent losses, fraud and violations (Mulyadi, 2016).

Fraud

According to the Association of Certified Fraud Examiners (2018) fraud continues to develop from time to time. Fraud can be in the form of bad intentions to commit financial crimes that can harm government or private companies and ultimately impact the country's economy. Tuanakotta (2017) asserts that the purpose of committing fraud is to enrich oneself and secure personal commercial gain for financial gain. According to Zimbelman et al. (2014) someone chooses to commit fraud to make money.

Fraud is a deliberate misrepresentation of a situation or truth hidden from material facts with the aim of persuading others. Financial fraud is more often committed intentionally than unintentionally, making it a crime in the financial system (Bryan, 2004; Boynton, 2006). Meanwhile, according to Kurniawan (2012) fraud is all thoughts and actions carried out by someone to benefit from other people by

giving false advice or coercing the truth, which includes devious acts, hidden tactics, and other unreasonable methods that harm other people.

3. METHODS

This research was conducted using a meta-analysis approach. The purpose of this research is to examine the effect of variable X which is internal control on variable Y which is fraud tendencies. According to Anwar (2005) the meta-analysis approach using a statistical technique approach to combine and assess findings from two or more previous studies using secondary data obtained from various related previous research findings. According to Glass & Smith (1981) a meta-analysis study is a quantitative analysis that uses a lot of data. The data are from large samples that serve to complement other objectives. This research is ex post facto, in the form of a survey and literature review of previously published findings (Retnawati et al., 2018; Iswahyudi et al., 2023).

The meta-analysis approach is similar to other clinical research methods. The steps involved are estimating effect sizes, assessing the strength of associations or sizes of differences between variables, and drawing conclusions from the data and population samples using either hypothesis testing (p values) or estimates (confidence intervals) while controlling for potential confounding factors to avoid distorting statistical significance (Anwar, 2005). In addition, the effect sizes used in this study's meta-analysis are a composite of the effect sizes of each study that were conducted using certain statistical methods. This effect size was used to determine the difference in incidence between the experimental and control groups. In order to link between meta-analysis methods and meta-analysis research practice, more attention should be paid to previously published studies that address the influence of internal controls on fraud tendencies (Anwar, 2005).

The data to be collected and secondary data are used in this meta-analysis

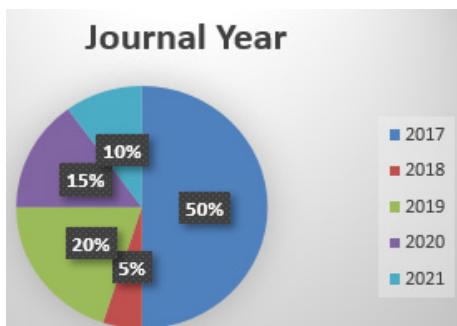
investigation. According to Sugiyono (2018) secondary data is information that has been collected from secondary sources, such as journals that are relevant to this research and have themes that are comparable to the theme of the effect of the internal control system on fraud tendencies. The journals in question are journals published between 2017 and 2021. After obtaining the data, the data is then analyzed according to needs, and processed using an effect size. Data processing was performed using Microsoft excel and the statistical program JASP (Jaffrey's Amazing Statistics Program).

4. RESULTS AND DISCUSSION

Research Description

This research uses 20 studies published from 2017 to 2021 with themes related to the effect of internal control systems on fraud tendencies. The aim of using the most recently published research is to maximize the effectiveness of this research.

Figure 1. Years of Research Journals

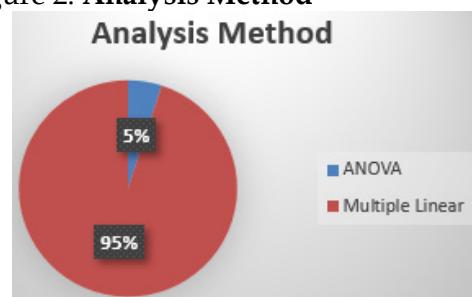


Source : Data Processed

Based on figure 1 above, 10 studies were published in 2017, 1 study in 2018, 4 studies in 2019, 3 studies in 2020, and 2 studies in 2021.

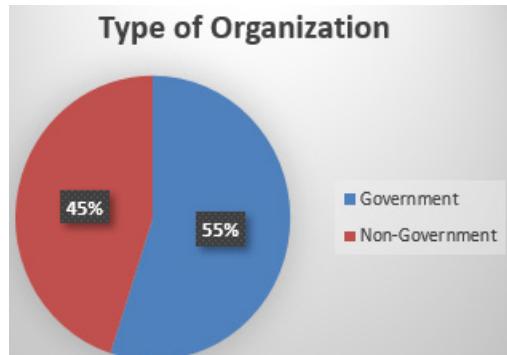
Based on Figure 2 above regarding the analysis method used in previous studies, of the 20 research samples used, 19 studies used multiple linear regression analysis and 1 study used ANOVA (Analysis of Variance).

Figure 2. Analysis Method



Source : Data Processed

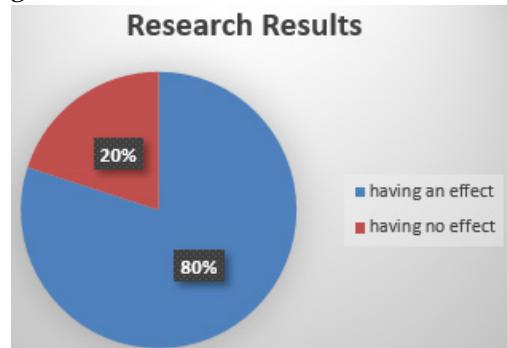
Figure 3. Type of Organization



Source : Data Processed

Based on Figure 3 above regarding the type of organization in previous research, out of 20 research samples, 11 samples used the government sector such as Regional Work Units (SKPD) and Regional Apparatus Organizations (OPD) and 9 other samples used the non-government sector consisting of the private sector and state-owned enterprises.

Figure 4. Research Results



Source : Data Processed

Based on Figure 4 above regarding the research results, of the 20 research samples used, 4 samples (20%) stated that the internal control system had no effect on fraud tendencies, while the other 16 samples (80%) stated that the internal control system had a significant effect on fraud tendencies. These results indicate that the internal control system has a detrimental and significant impact on fraud tendencies.

The Effect of the Internal Control System on Fraud Tendency

Heterogeneity Test

The heterogeneity test on 20 research samples showed that the value of $Q = 2.673$ and the value of $p = 0.001$. The results of the random effect size model are more suitable for use in determining the type of effect size of the 20 journals or studies that have been studied. This analysis also shows variables that moderate the relationship between internal control system and fraud tendencies.

Summary Effect / Mean Effect Size

Based on random effects model analysis, there is a significant negative relationship between the internal control system and fraud tendency. This can be seen from the value of $z = -1.635$ and the value of $p = 0.102$. The influence of the internal control system on fraud tendencies is included in the high category (0.887) with a high standard error (0.543).

Discussion

From the results above, it shows that the internal control system is very important for organizations, both the government and private sectors. Of the 20 previous research samples published from 2017 to 2021, 16 samples show that internal control has a negative effect on fraud tendencies, while the other 4 samples show that the internal control system hasn't effected fraud tendencies.

The meta-analysis test on research samples show that the internal control system has an effect on fraud tendencies. In addition, the results of the analysis using the random model show that internal control and fraud tendencies have a very strong negative relationship. This can be seen from the value of $z = -1.635$ and the value of $p = 0.102$. This indicates that the more effective the internal control system is implemented in business and government organizations, the smaller the tendency for fraud to occur (Kurniawan & Izzaty, 2019; Putri et al., 2019; Rahmi & Helmayinita, 2019; Silfi & Wahyuni, 2021). Conversely, the weaker the internal control system that is implemented, the higher the tendency for fraud to occur.

To be able to manage and maintain organizational assets properly, it is very necessary to have an effective internal control system. In addition to ensuring the availability of accountable financial and managerial reporting, a good internal

Table 1. Heterogeneity Test

Fixed and Random Effects	Q	Df	P
Omnibus test of Model Coefficients	2.673	1	0.102
Test of Residual Heterogeneity	11641.214	19	<0.001

Source : Data Processed

Table 2. Summary Effect / Mean Effect Size

	Coefficient			
	Estimate	Standard Error	Z	P
Intercept	0.887	0.543	-1.635	0.102

Source : Data Processed

control system also increases employee compliance with the rules set by the organization, minimizes irregularities and violations, and reduces the risk of loss (Prayoga & Dewi, 2017; Lestari & Supadmi, 2017; Dewi, 2017; Muna & Harris, 2018; Putri et al., 2019; Ayem & Kusumasari, 2020; Pratiwi & Ardianti, 2021; Mita & Indraswarawati, 2021). This is in line with the results of research conducted by Wilopo, (2006), that the internal control system implemented in companies and government agencies has a good impact on organizational continuity and can protect company assets from fraud.

5. CONCLUSION

Based on the results of the analysis and discussion above, it can be concluded that the internal control system has a negative and significant effect on fraud tendencies, as indicated by the value of $z = -1.635$ and the value of $p = 0.102, 95\%$. These results are consistent with the theory and results of previous studies which show that the more effective the internal control system is implemented, the less likely fraud will occur in organizations, including businesses and government agencies. Conversely, the weaker the internal control implemented, the higher the tendency for fraud to occur. Therefore, the internal control system can help organizations prevent fraud.

Further research is recommended to use proxies and indicators of internal control systems and fraud tendencies. The results of this study are expected to be used as a reference for companies and government agencies in managing and implementing an internal control system. In addition, the results of this study are also expected to be used as evaluation material and help formulate strategic policies in the implementation of internal control systems within organizations.

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Appendix 1. Research Sample

No.	Name of Researcher and Year of Research	Research Subject	Research Method	Results
1	(Aprilliyanti, 2018)	Pemerintah Kota Kendari	Multiple Regression	Internal control has no effect on fraud tendencies
2	(Mita & Indraswarawati, 2021)	LPD Kecamatan Gianyar	Multiple Regression	Internal control has no effect on fraud tendencies
3	(Pratiwi, Mahaputra, & Ardianti, 2021)	Rumah sakit di Denpasar	Multiple Regression	Internal control has an effect on fraud tendencies
4	(Samanto & Setyaningsih, 2020)	PT. Eigerindo MPI	Multiple Regression	Internal control has a significant effect on fraud tendencies
5	(Zulfikar, 2017)	SKPD Kabupaten Sinjai	Multiple Regression	Internal control has a significant negative effect on cheating tendencies
6	(Dewi, Surya, & Hasan, 2017)	SKPD Kabupaten Bengkalis	Multiple Regression	Internal control has a significant negative effect on fraud tendencies
7	(Ramadhany, 2017)	Rumah Sakit swasta di Pekanbaru	Multiple Regression	Internal control has no effect on fraud tendencies
8	(Lestari & Supadmi, 2017)	OPD Kabupaten Klungkung	Multiple Regression	Internal control has a negative effect on fraud tendencies
9	(Rahmi & Helmayinita, 2019)	SKPD Solok Regency	Multiple Regression	Internal control has a negative effect on fraud tendencies
10	(Prayoga & Dewi, 2017)	PT. Bank Mandiri (Persero) Asia Afrika Bandung	Multiple Regression	Internal control has insignificant negative effect on fraud tendencies
11	(Wirakusuma & Setiawan, 2019)	Dinas Pendapatan Kota Denpasar	Multiple Regression	Internal control has a negative effect on fraud tendencies
12	(Putri, Hartono, & Nurhidayat, 2019)	Desa di Kecamatan Kanor Kab. Bojonegoro	Multiple Regression	Internal control has a significant negative effect on fraud tendencies
13	(Adam & Suzan, 2017)	Baitul Mal Wa Tamwil Di Kota Salatiga	Multiple Regression	Internal control has a negative effect on fraud tendencies
14	(Kalau & Leksair, 2020)	BUMN di Ambon	Multiple Regression	The effectiveness of internal control has an effect on fraud tendencies
15	(Giarini, 2017)	Universitas Muhammadiyah Surakarta	Multiple Regression	The effectiveness of internal control has an effect on fraud tendencies
16	(Udayani & Sari, 2017)	Villa Umalas Bali	Multiple Regression	Internal control has a negative effect on fraud tendencies
17	(chintayana, Wahyuni, & Julianto, 2017)	PDAM Kabupaten Buleleng	Multiple Regression	The effectiveness of internal control has a significant negative effect on fraud tendencies
18	(Tampubolon & Agustiawan, 2020)	Mahasiswa Universitas Muhammadiyah Riau	ANOVA	Internal control has an effect on accounting fraud tendencies
19	(Husen, 2019)	Pemerintah Desa Se Kecamatan Adiwerana	Multiple Regression	Internal control has a negative effect on fraud tendencies
20	(Downida, 2017)	SKPD Kota Kediri	Multiple Regression	Internal control has a negative effect on fraud tendencies

Source : Data Processed

Appendix 2. Data Processing Results with JASP

meta analysis pengendalian internal (C:\Users\Anggi Dhipta\Downloads)

Descriptives T-Tests ANOVA Mixed Models Regression Frequencies Factor Meta-Analysis

Coefficients

	Estimate	Standard Error	z	p
Intercept	-0.887	0.543	-1.635	0.102

Note: Wald test.

Residual Heterogeneity Estimates

	Estimate
τ^2	5.360
I^2	2.315
I^2 (%)	99.783
H^2	460.520

Rank correlation test for Funnel plot asymmetry

	Kendall's τ	p
Rank test	0.347	0.034

Regression test for Funnel plot asymmetry ("Egger's test")

	z	p
sei	2.668	0.008

File Drawer Analysis

	Fail-safe N	Target Significance	Observed Significance
Rosenthal	3395.000	0.050	< .001

meta analysis pengendalian internal (C:\Users\Anggi Dhipta\Downloads)

Descriptives T-Tests ANOVA Mixed Models Regression Frequencies Factor Meta-Analysis

Results

Classical Meta-Analysis

Fixed and Random Effects

	0	df	p
Omnibus test of Model Coefficients	2.673	1	0.102
Test of Residual Heterogeneity	11641.214	19	< .001

Note: p-values are approximate.
Note: The model was estimated using Restricted ML method.

Coefficients

	Estimate	Standard Error	z	p
Intercept	-0.887	0.543	-1.635	0.102

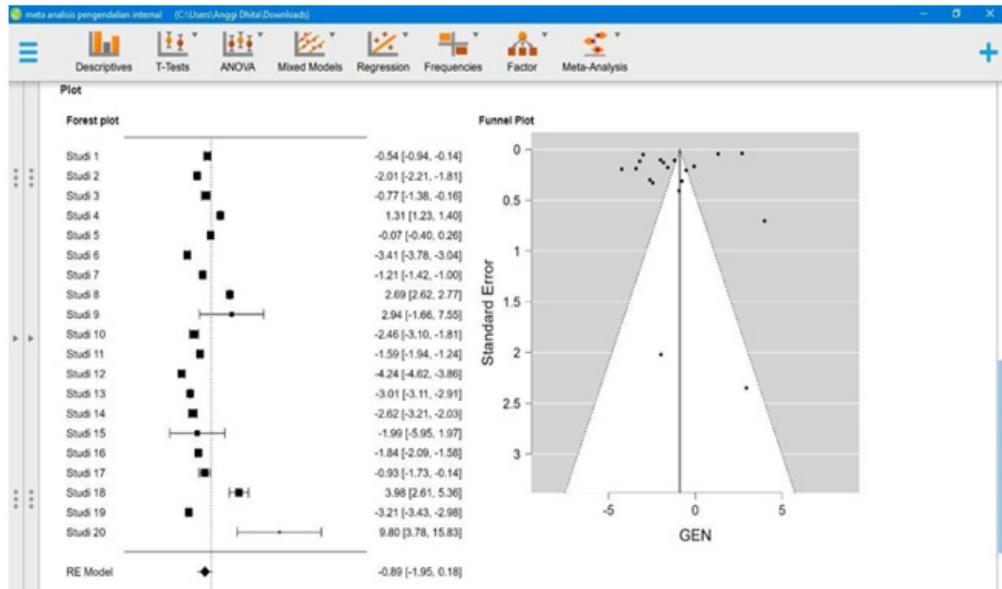
Note: Wald test.

Residual Heterogeneity Estimates

	Estimate
τ^2	5.360
I^2	2.315
I^2 (%)	99.783
H^2	460.520

Rank correlation test for Funnel plot asymmetry

	Kendall's τ	p
Rank test	0.347	0.034



Source : Data Processed

Appendix 3. Tabulation

Name of Study	R-Square	R	N	T	B	Standard error
Study 1	0.907	0.58	72	-0.539	-0.477	0.204
Study2	0.2	0.447	93	-2.009	-0.209	0.104
Study 3	0.32	0.566	77	-0.766	-0.238	0.311
Study 4	0.775	0.881	78	1.312	0.058	0.044
Study 5	0.008	0.09	176	-0.069	-0.012	0.167
Study 6	0.077	0.629	80	-3.414	-0.644	0.189
Study 7	0.144	0.166	115	-1.208	-0.13	0.108
Study 8	0.371	0.127	43	2.695	0.106	0.039
Study 9	0.576	0.759	72	2.942	0.416	2.349
Study 10	0.564	0.751	49	-2.455	-0.685	0.329
Study 11	0.585	0.765	39	-1.589	-0.282	0.178
Study 12	0.776	0.881	70	-4.241	-0.824	0.194
Study 13	0.908	0.953	52	-3.012	-0.152	0.051
Study 14	0.447	0.474	62	-2.618	-0.151	0.301
Study 15	0.778	0.882	32	-1.987	-0.282	2.02044
Study 16	0.603	0.694	42	-1.836	-0.238	0.13
Study 17	0.518	0.72	32	-0.934	-1.253	0.407
Study 18	0.595	0.361	40	3.985	2.239	0.704
Study 19	0.755	0.869	46	-3.207	-0.372	0.116
Study 20	0.352	0.378	78	9.803	3.074	3.074

Source : Data Processed