

## Analysis Affecting the Occurrence of Fraud in the Government Sector (Study at the Situbondo Regency Regent's Office)

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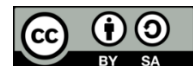
### ABSTRACT

Tujuan penelitian ini adalah untuk menemukan dan menganalisis variabel yang mempengaruhi ekstortion di lingkungan pemerintahan. Penelitian ini melibatkan karyawan dari Badan Pengelolaan Keuangan dan Aset Daerah (BKAD) Kabupaten Situbondo. Berdasarkan metode pemeriksaan purposive, total sampel penelitian adalah 60 responden. Pengumpulan informasi dilakukan dengan menyebarkan kuesioner dan hasil kuesioner diterima kembali untuk diolah. Dengan menggunakan metode analisis regresi direct berganda. Informasi dianalisis dengan menggunakan program SPSSversi 20.0. Menurut hasil penelitian, uji t menunjukkan bahwa perilaku tidak etis tidak memiliki pengaruh yang signifikan terhadap penipuan di sektor pemerintahan; uji F menunjukkan bahwa perilaku tidak etis, sistem pengendalian internal, dan kesesuaian kompensasi tidak memiliki pengaruh yang signifikan terhadap penipuan di sektor pemerintahan.

### ABSTRACT

The purpose of this study is to find and analyze variables that affect extortion in the government environment. This research involved employees from the Regional Financial and Asset Management Agency (BKAD) of Situbondo Regency. Based on the purposive examination method, the total research sample was 60 respondents. Information collection is carried out by distributing questionnaires and the results of the questionnaire are received again for processing. By using the multiple direct regression analysis method. The information was analyzed using the SPSS version 20.0 program. According to the results of the study, the t-test showed that unethical behavior did not have a significant influence on fraud in the government sector; The F test showed that unethical behavior, internal control systems, and compensation adequacy had no significant influence on fraud in the government sector.

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## 1. INTRODUCTION

The Indonesian economy is currently experiencing a lot of development, including in private companies and the government that are growing, so that the problems faced are also

increasingly complex. Seeing the progress of the economy at this **time**, in addition to bringing benefits to the community, can also be a source of problems. One of the problems is cheating or **extortion**. **Extortion** is an act of deliberate fraud, breach of trust, engineering, embezzlement or unreasonably altering a company's **resources** for its own benefit or group that aims to take advantage of other parties in a way that is not justified by applicable rules and laws. Then, there are many cases of **extortion** that touch various areas of life in all areas of the country's government according to the reform of the economic system and government, especially the bureaucracy whose perpetrators are employees inside or outside the organization. Government agencies are more vulnerable to execution due to their complex structures, messy bureaucratic systems, low work environment integrity, poor controls, and high pressure. As a result, some executioners often commit fraud.

This study proxied independent variables based on the FraudTriangle theory, where **weight** is proxied by the influence of compensation suitability, distributive fairness, and procedural fairness. To proximate rationalization, variables such as organizational culture and organizational commitment are used, while opportunities are proxied by the variables of the internal control system and regulatory enforcement.

Stress, also known as pressure, is when an employee faces personal and organizational pressures, such as leadership and excessive workload. This prompted them to act forcefully. Compensation suitability, distributive fairness, and procedural fairness are variables that affect weight.

According to Montgomery (2002) in Rukmawati (2011), opportunity is an opportunity that allows perpetrators to freely do what they want because of indiscipline, poor incident control, inability to get information, no review mechanism, and indifference. Here, the thing that stands out is about internal control and regulatory enforcement. Poor internal control and enforcement of regulations will give people the opportunity to cheat.

Justification, also known as rationalization, is the process of thinking based on the moral values of individuals who work to rationalize the act of cheating. Rae (2008) Culture variables and organizational commitment are used to proximate rationalization.

## 2. RESEARCH METHODS

This study investigates the elements that contribute to extortion at the government level, especially unethical behavior, incident control systems, and the suitability of compensation for extortion at the Regional Financial and Asset Management Agency (BKAD) of Situbondo Regency. The research was conducted at BKAD Situbondo Regency, an agency responsible for regional financial management. BKAD has a complex bureaucratic structure, with the risk of extortion that can arise due to the weakness of the supervision system and work pressure. Information was obtained from BKAD employees of Situbondo Regency who have direct experience in regional financial management. The study population was 123 BKAD employees, with a sample of 60 respondents selected using purposive testing, namely employees with 5 years of negligible work experience. Information was collected through a questionnaire that was distributed directly to respondents. Variables were measured using a Likert scale of 1-5, with categories from Strongly Disagree (1) to Strongly Agree (5). The information was analyzed using the multiple direct regression method to test the influence of independent variables on extortion. The analysis was carried out with SPSS version 20.0, using validity tests, reliability, classical assumption tests (normality, multicollinearity, heteroscedasticity), t-test, F-test, and determination coefficient ( $R^2$ ). Some of the difficulties faced include respondents who are reluctant to fill out questionnaires honestly, as well as limited access to official documents related to BKAD's internal control. This method uses quantitative analysis with a multiple direct regression approach, which provides more objective results and can be tested statistically. Its advantage over qualitative research is the ability to measure the influence of each factor separately and as a whole on extortion.

### 3. RESULTS AND DISCUSSION

The Regional Finance and Assets Agency of Situbondo Regency is a body that has the function of regulating local government finances, initially there was no body but the Revenue and Finance Office. At the beginning of 2009 there was a merger of the two agencies under the name DPKD (Regional Financial Management Office), the formation of the merger of these two agencies occurred until the end of 2014. Then at the beginning of 2015 the agency changed its name to DPPKAD (Regional Financial and Asset Management Revenue Office) until the end of 2015. In early 2016, the agency was changed to an agency with the name BPPKAD (Regional Financial and Asset Management Agency). This change is caused by the underlying regional regulations, namely Situbondo Regency Regional Regulation Number 5 of 2021 concerning Amendments to Regional Regulation Number 8 of 2016 concerning the Formation and Composition of Regional Apparatus, which consists of three categories: A, B, and C.

At the end of 2021, OPD was split into BPPKAD (Regional Financial and Asset Management Revenue Agency) into BKAD (Regional Finance and Asset Agency) and BAPENDA (Regional Revenue Agency). This is carried out in accordance with the Situbondo Regent Regulation Number 39 of 2022, which stipulates the position, organizational structure, description of duties and functions, as well as the work procedures of the Situbondo Regency Regional Finance and Assets Agency. Until now, the name from BPPKAD to BKAD has remained unchanged. BKAD functions as a regional apparatus that helps local government affairs organizers carry out their functions of supporting regional finances and assets. BKAD is a body led by the Head of the Agency and is responsible to the Regent.

Based on the **information** collected in the study, the number of questionnaires distributed was 60 or 100n, the number of questionnaires that returned was 50 or 83.3%. Questionnaires that do not return as many as 9 or 15n that cannot be processed because of incomplete answers as much as 1 or 1.7%. The description of the characteristics of **questionnaire** and descriptive information is as follows:

**Table 1. Research Sample Data**

No	Information	Sum	Percentage
1	Distributed questionnaires	60	100%
2	Returning questionnaire	50	83,3%
3	Questionnaires that do not return	9	15%
4	Questionnaires that cannot be processed	1	1,7%

Source: Primary data processed

The normality test is used to test whether in **the regression show**, the **leftover** values are **typically** distributed or not. A good regression show is to have **a normally distributed leftover value.1** **The following are the results of the normality test in this study using** the Kolmogorov-Smirnov (K-S) **ordinary** P-plot of **relapse** standardized **leftover** and non-parametric graph analysis.

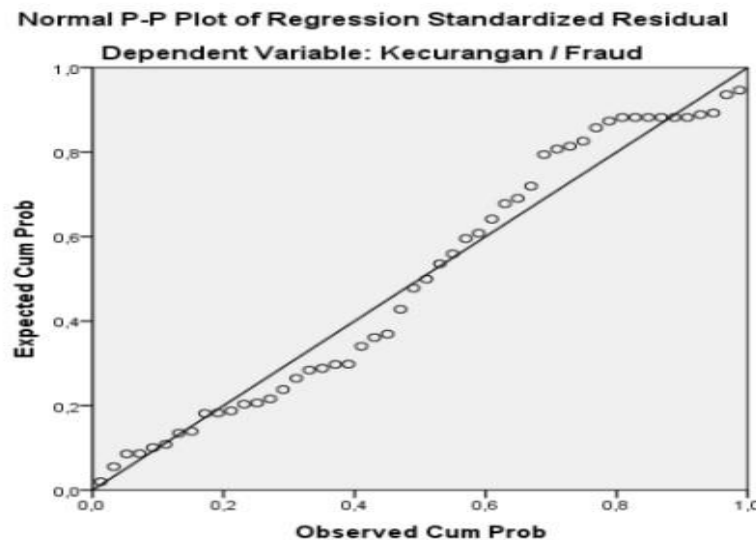


Figure 1. Results of the Normality Test Using P-Plot Graphs

#### 4. CONCLUSION

This study aims to determine the influence of unethical behavior, internal control system and the suitability of compensation for **extortion** in the government sector. The respondents in this study were 60 employees who worked at BKAD Situbondo Regency. Based on the **information** that has been collected and the results of tests that have been carried out on the problem using multiple **straight** regression, the following conclusions can be drawn:

- 1) In the government sector, unethical behavior does not affect fraud. This shows that having an entire staff behave ethically cannot reduce or even prevent cheating.
- 2) In the government sector, the incident control system has a great influence on extortion. This shows that a good incident control system can reduce or even eliminate the possibility of fraud.
- 3) Compensation Suitability has a significant effect on **extortion** in the government sector. This proves that the provision of appropriate promotions, compensation or **rewards** to employees has an effect on fraudulent behavior (**extortion**).
- 4) Unethical Behavior, Inside Control System and Compensation Appropriateness have a simultaneous effect on **Extortion** in the Government Sector

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