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THE EFFECT OF INTERNAL CONTROL, INFORMATION ASYMMETRY AND COMPENSATION FAIRNESS ON ACCOUNTING FRAUD TENDENCY WITH UNETHICAL BEHAVIOR AS MEDIATION

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Abstract: Tendency of fraud in financial reports often occurs in government financial reports. Factors that can influence accounting fraud tendencies include internal control, information asymmetry, compensation alignment, and unethical behaviour. This research uses primary data. The research objects are 14 regional government agencies in Jambi Province. The research sample consists of 125 people using purposive sampling technique, namely employees in the finance or accounting section with a minimum of 2 years of work experience, and questionnaires are used as the sampling collection technique. The data analysis techniques used were quantitative and PLS-SEM with SmartPLS version 4.0 software. This study found that internal control and compensation alignment affect the tendency for accounting fraud both directly and through unethical behaviour as an intervening variable. Meanwhile, information asymmetry does not affect the tendency for accounting fraud either directly or through unethical behaviour as an intervening variable.

Keywords: Tendencies of Accounting Fraud; Internal Controls; Information Asymmetry; Compensation Fit; Unethical Behaviour

Abstrak: *Kecenderungan kecurangan dalam laporan keuangan sering terjadi dalam laporan keuangan pemerintahan. Faktor yang dapat memengaruhi kecenderungan kecurangan akuntansi diantaranya pengendalian internal, asimetri informasi, kesesuaian kompensasi dan perilaku tidak etis. Penelitian ini menggunakan data primer. Objek penelitian adalah 14 OPD Provinsi Jambi. Sampel penelitian ini sebanyak 125 dengan teknik purposive sampling, yaitu pegawai bagian keuangan atau akuntansi dengan masa kerja minimal 2 tahun, serta kuesioner digunakan sebagai teknik pengumpulan sampelnya. Metode teknik analisis data yang digunakan adalah kuantitatif dan PLS-SEM dengan software SmartPLS versi 4.0. Penelitian ini menemukan bahwa pengendalian internal dan kesesuaian kompensasi berpengaruh terhadap kecenderungan kecurangan akuntansi baik secara langsung maupun melalui perilaku tidak etis sebagai variabel intervening. Sedangkan asimetri informasi tidak berpengaruh terhadap kecenderungan kecurangan akuntansi secara langsung maupun melalui perilaku tidak etis sebagai intervening.*

Kata Kunci: *Kecenderungan Kecurangan Akuntansi; Pengendalian Internal; Asimetri Informasi; Kesesuaian Kompensasi; Perilaku Tidak Etis*

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Introduction

Financial statements are structured reports that present the financial position and transactions carried out by a reporting entity. In the government sector, financial statements also function as an accountability instrument for public resource management, as well as a tool for evaluating performance and compliance with laws and regulations.[1]

Behind the presentation of financial statements, there is fraud in the reports, which we usually refer to as fraud.[2] Fraud is an act of deception committed by someone in their work environment for personal gain by misusing or improperly using the resources or assets of the organization where they work.[3] Among these, financial statement fraud frequently occurs and results in significant financial losses.[4] The Association of Certified Fraud Examiners classifies fraud into three forms, namely corruption, asset misappropriation, and fraudulent statements.[5] Currently, fraud still occurs within the government environment.[6]

Table 1. Summary of Audit Reports, Audit Findings, and Issues in 2022

Type of Audit	Audit Report	Audit Findings	Recommendations
Financial Reports	12	222	577
Performance Reviews	3	31	56
PDTT Compliance	6	108	336
Total	21	361	969

Source: LHP IHPD Jambi Province, 2026

Table 1 presents an overview of the 2022 Regional Audit Results (IHPD) for Jambi Province conducted by the Jambi Provincial Audit Board (BPK). There were 21 audit reports published for the 2022 audit, revealing 541 issues that were broadly divided into three categories, namely: First, compliance issues (losses, potential losses, revenue shortfalls, and administrative irregularities); Second, weaknesses in internal control systems; Third, performance issues (inefficiency, ineffectiveness, and inefficiency). There were 273 non-compliance issues, consisting of 198 non-compliance issues with financial implications (losses, potential losses, and revenue shortfalls) amounting to IDR 54.72 billion, 75 administrative irregularities, and 221 internal control weaknesses. Meanwhile, there were 47 performance issues, consisting of 4 issues of ineffectiveness and 43 issues of inefficiency.[7]

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[1] Komite Standar Akuntansi Pemerintahan, "Buku Standar Akuntansi Pemerintahan," https://www.ksap.org/sap/, (23 February 2026).

[2] Theodorus M. Tuanakotta, *Akuntansi Forensik & Audit Investigasi,* (Jakarta: Salemba Empat, 2010).

[3] Jamaliah Said, "Integrating Ethical Values Into Fraud Triangle Theory In Assessing Employee Fraud: Evidence From The Malaysian Banking Industry," *Journal Of International Studies* 10, no. 2 (2017): 170.

[4] Media Kusumawardani, Achmad Soediro, Fardinant Adhitama, And Vivi Usmayanti. "The Role Of Islamic Corporate Governance, Sharia Supervisory Board, And Islamic Social Responsibility In Countering Fraudulent Financial Reporting," *FINANSIA : Jurnal Akuntansi Dan Perbankan Syariah* 8, no. 1 (2025): 17.

[5] Association Of Certified Fraud Examiners, "Occupational Fraud 2024: A Report To The Nations," https://legacy.acfe.com/report-to-the-nations/2024/, (23 February 2026).

[6] Danny Ivan Rantung, Nouke Sysca Oroh, And Ika Prayanthi, "Factors Affecting The Unethical Behavior And Its Impact To The Tendency Of Accounting Fraud," *International Journal Of Professional Business Review* 8, no. 5 (2023): 1464.

[7] Laporan Hasil Pemeriksaan Ikhtisar Hasil Pemeriksaan Daerah Provinsi Jambi Tahun 2022.

The Fraud Triangle theory introduced by Donald R. Cressey explains fraud through three elements: pressure, opportunity, and rationalization.[8] Pressure arises from personal, economic, or organizational demands.[9] Work pressure significantly contributes to violations of nonmalicious information security policies, as high workloads create conflict between policy compliance and timely task completion, leading employees to justify actions such as copying company data to unsecured devices. Psychological pressure becomes central in rationalizing deviant behavior.[10] In developing countries, structural pressures such as poverty, unemployment, and weak socio-political systems also contribute to financial crime, including fraud in financial statement.[11] Opportunity stems from weak internal control and organizational oversight. Weak internal control mechanisms and accounting system controls in Japanese public companies have resulted in financial statement manipulation.[12] Accounting fraud is often associated with weak top management supervision and inadequate internal controls, especially in complex public financial statement. Thus, poorly designed internal control systems create significant opportunities for fraud.[13] Rationalization describes how perpetrators cognitively justify fraudulent actions. Emphasize psychological factors such as enjoyment of risk taking and emotional drives for achievement.[14] Research show that rationalization is significantly related to fraud in Nigerian bank, indicating that stronger cognitive justification increases the likelihood of fraud statement.[15]

The agency theory perspective is one of the foundations that has been used to understand the issue of fraud arising within an organization.[16] The agency relationship is defined as the existence of control on the part of management.[17] Agency theory describes the relationship between the public and the government as an agency relationship that is, a contract between the public (the principal) and the government (the agent) to provide services for the public good. This relationship is susceptible to opportunistic (unethical

[8] Osman Nur Az-Zahra Rani, Sri Rahayu, And Wirmie Eka Putra, "Systematicliteraturereview: Pencegahan Fraudpengadaan Barang Dan Jasa Melalui Sistem Pengendalian Internal, Whistleblowingsystem, E-Procurementdan Komitmen Organisasi," *Journal Of Accounting And Finance Management* 6, no. 5 (2025): 2435.

[9] Theodorus M. Tuanakotta, *Akuntansi Forensik & Audit*.

[10] Randi Jiang And Jianru Zhang, "The Impact Of Work Pressure And Work Completion Justification On Intentional Nonmalicious Information Security Policy Violation Intention," *Computers And Security* 130, (2023): 1.

[11] Dayah Abdi Kulmie, "Do Fraud Triangle Components Motivate Financial Crimes In Somalia?," *International Journal Of Economics And Finance* 15, no. 10 (2023): 84.

[12] Masumi Nakashima, "Can The Fraud Triangle Explain Fraudulent Financial Statements? Evidence From Japan," *Journal Of Forensic And Investigative Accounting* 13, no. 1 (2021): 198.

[13] So Jin Yu And Jin Sung Rha, "Research Trends In Accounting Fraud Using Network Analysis," *Sustainability (Switzerland)* 13, no. 10 (2021): 1.

[14] Paolo Roffia And Michele Poffo, "Revisiting The Fraud Triangle In Corporate Frauds: Towards A Polygon Of Elements," *Journal Of Risk And Financial Management* 18, no. 3 (2025): 1.

[15] Kenebechukwu J Okafor And Patrick A Egbunike, "Effect Of Opportunity And Rationalization On Financial Statement Fraud IN Deposit Money Banks (DMBS)," *Journal Of Global Accounting* 9, no. 2 (2023): 54.

[16] Afrizal, Wirmie Eka Putra, and Yuliusman, "Audit Quality as Intervening Variable of the Relationship between Competency, Independence, and Professionalism on the Ability to Detect Fraud (A Case Study on the Bungo and Tebo Regencies Inspectorate Auditors)," *Webology* 19, no. 1 (2022): 2320.

[17] Wirmie Eka Putra, Indra Lila Kusuma, And Maya Widyana Dewi, "Model Hubungan Kompetensi, Independensi, Profesionalisme Dan Kualitas Audit Serta Dampaknya Terhadap Kemampuan Mendeteksi Frauds," *Jurnal Akuntansi Dan Pajak* 22, (2021): 573.

behavior) such as moral hazard and adverse selection, which can lead to financial statement fraud.[18]

Unethical behavior refers to actions that violate ethical norms and are unacceptable within a community.[19] Unethical behavior stems from a lack of supervision of employees as they carry out their duties and responsibilities, allowing employees to engage in fraudulent activities within a company or organization for their own personal gain.[20] Research find that unethical[21] behavior positively and significantly effects accounting fraud tendency.[22] However, differs research show unectical behavior not have significant to fraud tendency.[23] Since previous research has inconsistent regarding its treatment as an independent variable, unethical behavior is treated as an intervening variable in this research.

Internal control, defined as a system consisting of cultures, capabilities, and practices that are collectively integrated into the process of planning and implementing organizational strategies, with the aim of managing risks comprehensively in an effort to achieve optimal and sustainable performance.[24] Internal control plays an important role in preventing unethical behavior within the organization through a planned and ongoing oversight system, including the function of the board of directors in monitoring management decisions to prevent abuse of authority and neglect of responsibility.[25] Internal controls are beneficial in protecting organizations from potential individual fraud and reducing the likelihood of unethical behavior that violates norms and regulations.[26] A weak internal control mechanism and control of the accounting system trigger the manipulation of financial statements and become the main loophole for fraud in the organization,[27]

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[18] Syukriy Halim And S Abdullah, "Hubungan Dan Masalah Keagenan Di Pemerintah Daerah:Sebuah Peluang Penelitian Anggaran Dan Akuntansi," *Jurnal Akuntansi Pemerintahan* 2, no. 1 (2006): 53.

[19] Fitri Apriliasari, Sri Wiranti Setiyanti, And Zumrotun Nafi'ah, "Faktor-faktor Yang Berpengaruh Terhadap Kecurangan Akuntansi Dengan Perilaku Tidak Etis Sebagai Variabel Intervening Pada Staf Accounting Perusahaan Dagang Di Semarang," *Jurnal STIE Semarang* 12, no. 3 (2020): 110.

[20] Riska Nur Rahmah And P Haryoso, "Pengaruh Moralitas Individu, Efektifitas Pengendalian Internal, Asimetri Informasi, Ketaatan Aturan Akuntansi, Dan Perilaku Tidak Etis Terhadap Kecenderungan Kecurangan Akuntansi (Studi Empiris Pada Satuan Kerja Perangkat Daerah Kabupaten Sragen)," 5, (2018).

[21] Ni Putu Diah Savitri, Ni Wayan Alit Erlina Wati, And I Made Endra Lesmana Putra, "Pengaruh Sistem Pengendalian Internal, Love Of Money, Perilaku Tidak Etis Terhadap Kecenderungan Kecurangan Akuntansi Pada KSU Se-Kecamatan Sukawati," *Hita Akuntansi Dan Keuangan Universitas Hindu Indonesia*, (2024): 21.

[22] Teuku Muhammad Nuzul Akmal, Afrah Junita, And Tuti Meutia, "Determinan Kecenderungan Kecurangan Akuntansi (Studi Pada Skpk Di Kota Langsa)," *Jurnal Penelitian Ekonomi Akuntansi (JENSI)* 7, no. 1 (2023): 63.

[23] Lorensa Kristina, Mutmaimanah, And Maureen Marsenn, "Pengaruh Budaya Organisasi, Perilaku Tidak Etis Dan Keadilan Prosedural Terhadap Kecenderungan Kecurangan Akuntansi Pengelolaan Dana Desa Di Desa Gohong Kecamatan Kahayan Hilir Kabupaten Pulang Pisang," *Balance: Media Informasi Akuntansi Dan Keuangan* 14, no. 2 (2022): 79.

[24] Committee Of Sponsoring Organizations Of The Treadway Commission Coso, "Enterprise Risk Management Integrating With Strategy And Performance: Executive Summary," https://www.coso.org/guidance-erm, (23 February 2026).

[25] James L. Bierstaker, Richard G. Brody, And Carl Pacini, "Accountants' Perceptions Regarding Fraud Detection And Prevention Methods," *Managerial Auditing Journal* 21, no. 5 (2006): 520.

[26] Ni Wayan Ayu Putri And I Wayan Suartana, "Faktor-Faktor Yang Mempengaruhi Kecenderungan Kecurangan Akuntansi Pada LPD Di Kabupaten Badung: Peran Keefektifan Pengendalian Internal," *E-Jurnal Akuntansi* 32, no. 1 (2022): 331.

[27] Masumi Nakashima, "Can The Fraud Triangle.

because fraudsters tend to take advantage of opportunities that arise due to the loosening of internal control. Research shows that internal control directly has a significant effect on the tendency of accounting fraud.[28] or through unethical behavior as an intervening.[29] Even if internal controls are in place, fraud can still occur if individuals in the organization exhibit unethical behavior.[30]

However, different reasearch show Internal controls do not have a direct effect on the tendency of accounting fraud,[31] or through unethical behavior as intervening.[32] Information asymmetry is a situation where there is an imbalance of information between the internal parties of the organization knowing information better than the external parties of the organization.[33] The existence of information asymmetry allows for conflicts between principals and agents to try to use each other for their own interests.[34] Such conflicts can trigger agents to have unethical behavior that can lead to fraudulent financial statements.[35]

Research shows that information asymmetry directly has a significant effect on the tendency of accounting fraud.[36] This means that the larger the information gap between internal and external parties, the higher the chance of accounting fraud.[37] Several other studies show that information asymmetry has a positive and significant effect on the tendency of accounting fraud through unethical behavior as an intervening.[38] This means

[28] Riesma Carunia Firdausy And Rida Perwita Sari, "Pengaruh Akuntabilitas, Pengendalian Internal, Dan Ketaatan Aturan Akuntansi Terhadap Kecenderungan Kecurangan Akuntansi (Studi Kasus Pada Pemerintah Daerah Kabupaten Gresik)," *Ekonomis: Journal of Economics and Business* 6, no. 2 (2022): 541.

[29] Dewi Puji Astuti And Dewi Indriasih, "Pengaruh Sistem Pengendalian Internal, Whistleblowing System, Dan Kesesuaian Kompensasi Terhadap Kecenderungan Kecurangan Pengelolaan Dana Bos Sekolah Dasar," *PERMANA : Jurnal Perpajakan, Manajemen, Dan Akuntansi* 16, no. 2 (2024): 174.

[30] Rizka Rahmania Putri, Lusiana, And Putri Intan Sari, "Pengendalian Internal, Ketaatan Aturan Akuntansi Terhadap Kecenderungan Kecurangan Akuntansi (Fraud) Dengan Perilaku Tidak Etis," *Journal Of Business And Economics (JBE) UPI YPTK* 6, no. 3 (2021): 120.

[31] Ike Abdi Nurjanah And Mia Angelina Setiawan, "Pengaruh Pengendalian Internal, Moralitas Individu Dan Budaya Organisasi Terhadap Kecenderungan Kecurangan Akuntansi Pemerintah Desa," *Jurnal Eksplorasi Akuntansi* 3, no. 3 (2021): 517.

[32] Ardiani Ika Sulistyawati, "Determinants Of Accounting Fraud Trends With Un Ethical Behavior As Mediation," *Jurnal Akuntansi* 27, no. 1 (2023): 99.

[33] I Gede Apriana And Putu Cita Ayu, "Pengaruh Asimetri Informasi Dan Ketaatan Aturan Akuntansi Terhadap Kecenderungan Kecurangan Akuntansi Pada Lembaga Perkreditan Desa Se-Kecamatan Tegallalang," *Hita Akuntansi Dan Keuangan* 2, no. 2 (2021): 378.

[34] Yulita Fitri, Nurazlina, And Al Azhar, "Pengaruh Keefektifan Sistem Pengendalian Internal, Ketaatan Akuntansi, Asimetri Informasi Dan Moralitas Individu Terhadap Kecenderungan Kecurangan Akuntansi Dengan Perilaku Tidak Etis Sebagai Variabel Intervening (Studi Empiris Pada Satuan Kerja Perangkat Daerah Provinsi Riau)," *JOM Fekon* 3 (2016): 505.

[35] Syukriy Halim And S Abdullah, "Hubungan Dan Masalah Keagenan.

[36] I Dewa Ayu Sri Prami Rahayu and I Wayan Sudiana, "Pengaruh Asimetri Informasi, Ketaatan Aturan Akuntansi, Dan IntegritasTerhadap Kecenderungan Kecurangan Akuntansi (Fraud) Pada LPD Di Kecamatan Abiansemal," *Hita Akuntansi Dan Keuangan Universitas Hindu Indonesia,* (2023): 182.

[37] Rival Akbar And Fefri Indra Arza, "Pengaruh Keefektifan Pengendalian Internal, Ketaatan Aturan Akuntansi, Dan Asimetri Informasi Terhadap Kecenderungan Kecurangan Akuntansi," *Jurnal Eksplorasi Akuntansi* 5, no. 2 (2023): 495.

[38] Delima Suma Bestari, "Pengaruh Keefektifan Pengendalian Internal,Asimetri Informasi, Dan Moralitas Individu Terhadap Kecenderungan Kecurangan Akuntansi Dengan Perilaku Tidak Etis Sebagai Variabel Intervening (Studi Empiris Pada Satuan Kerja Perangkat Daerah Provinsi Riau)," *JOM Fekon* 3, (2016): 1436.

that information asymmetry gives space for unethical behavior to develop and increases the occurrence of fraud.[39]

Compensation fairness is something that employees receive for the services they contribute according to their work.[40] Compensation can be in the form of salary, benefits, and other payments.[41] Fraudulent acts committed by a person are caused by the desire to maximize personal gain.[42] Such unethical behavior is driven by individual dissatisfaction with the rewards they get from the work they do.[43] Compensation fairness is expected to make individuals feel satisfied so that individuals do not take actions that are detrimental to the organization, including committing accounting fraud.[44]

The research show that compensation fairness directly has a significant effect on the tendency of accounting fraud.[45] Other research results also show that unethical behavior intervenes positively on the effect of compensation suitability on the tendency of accounting fraud.[46] If compensation is considered unfair or inappropriate by employees, then the tendency to cheating occurs through the path of unethical behavior.[47]

However, in differs research show compensation fairness directly does not have a significant effect on the tendency of accounting fraud,[48] or through unethical behavior as intervening.[49] This research examines internal control, information asymmetry, and compensation fairness as independent variables with unethical behavior as an intervening

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[39] Ardiani Ika Sulistyawati, "Determinants Of Accounting Fraud.

[40] Ranti Melasari And Sukesi, "Pengaruh Kesesuaian Kompensasi, Sistem Informasi Akuntansi Dan Keefektifan Pengendalian Internal Terhadap Kecenderungan Kecurangan Akuntansi Pada Perbankan Di Tembilahan," *Jurnal Akuntansi Dan Keuangan* 10, no. 2 (2021): 26; Enny Puji Lestari, Nyimas Lidya Putri Pertiwi, Agus Alimuddin, And Danil Asbihani, "Minat Investasi Pekerja Migran Indonesia Dalam Meningkatkan Ketahanan Ekonomi Keluarga Di Lampung Timur," *FINANSIA: Jurnal Akuntansi Dan Perbankan Syariah* 6, no.1 (2023): 89.

[41] Peraturan Pemerintah Republik Indonesia Nomor 12 Tahun 2019.

[42] Wilson Bangun, *Manajemen Sumber Daya Manusia,* (Bandung: Penerbit Erlangga, 2012).

[43] Muhammad Rafli Djatmiko, "Pengaruh Kesesuaian Kompensasi, Sistem Pengendalian Internal, Pemanfaatan Teknologi Informasi Dan Kompetensi Dengan Budaya Etis Organisasi Sebagai Variabel Moderating Terhadap Fraud (Studi Empiris Pada Organisasi Perangkat Daerah Pemerintah Kota Jayapura)," *Jurnal Akuntansi Dan Keuangan Daerah* 15, no. 2 (2020): 98.

[44] Mirra Sri Wahyuni And Helmarini, "Pengaruh Efektivitas Pengendalian Internal, Kesesuaian Kompensasi, Asimetri Informasi, Dan Moralitas Manajemen Terhadap Perilaku Tidak Etis Dan Kecenderungan Kecurangan Akuntansi (Studi Pada Perusahaan Perbankan Di Kota Bengkulu)," 3, no. 2 (2020).

[45] Adhilla Aninta Putri And Swarmilah Hariani, "Determinan Kecenderungan Kecurangan Akuntansi," *AKURASI: Jurnal Riset Akuntansi Dan Keuangan* 3, no. 1 (2021): 17; Putu Dian Pradnyanitasari, Ni Made Intan Priliandani, And I Ketut Puja Wirya Sanjaya, "Analisis Faktor Yang Berpengaruh Pada Kecenderungan Kecurangan Akuntansi (Fraud): Studi Pada LPD Kecamatan Tabanan," *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisni*s 9, no. 1 (2021): 25.

[46] Dewi Puji Astuti And Dewi Indriasih, "Pengaruh Sistem Pengendalian.

[47] Yanuar Dwi Purnomo And Muhammad Khafid, "Analysis Of Factors Affecting The Tendency Of Accounting Fraud With The Mediation Of Ethical Behavior," *AAJ: Accounting Analysis Journal* 6, no. 2 (2017): 229.

[48] Enung Nurhayati, Rohmah Tun Nuroh, And Oktaviani Rita Puspasari, "Pengaruh Efektivitas Pengendalian Internal, Kesesuaian Kompensasi, Ketaatan Aturan Akuntansi Dan Perilaku Tidak Etis Terhadap Kecenderungan Kecurangan Akuntansi (Studi Empiris Pada Perusahaan Ritel Di Kabupaten Kuningan)," *JRKA* 8, no. 1 (2022): 70.

[49] Erni Yanti Natalia And Suryo Budi Pranoto, "Efektivitas Pengendalian Intern Dan Kesesuaian Kompensasi Terhadap Kecenderungan Kecurangan Akuntansi Dengan Perilaku Tidak Etis Sebagai Variabel Intervening Pada Perusahaan Di Kota Batam," *Jurnal Akuntansi Barelang* 3, no. 1 (2018): 32.

variable influencing accounting fraud tendency. This study aims to re-examine the inconsistent findings of a previous study across different populations, samples, times, and locations. The findings refer to the 2022 Summary Report of the Regional Audit Results of the Jambi Provincial Government.

Methods

This study uses a quantitative research design using primary data. The population consists of 14 Regional Government Organizations of Jambi Province, with a sample of 125 respondents. Data collection used a questionnaire with a Likert scale of 1-5 and was processed using SmartPLS software version 4. Data collection took place over approximately 10 days, from December 13 to December 22, 2025. Respondents had no objection to completing the questionnaire because it was solely for research purposes, not for performance evaluation. Of the 125 samples collected, 122 met the criteria. The sampling technique applied was purposive sampling with the following criteria: First, employees working in the finance, asset management, or accounting departments; Second, employees who have worked for a minimum of two years.

Table 2. Operational variable

Variable	Definition	Indicator
Internal Control (X1)	A system consisting of cultures, capabilities, and practices that are collectively integrated into the planning and implementation process of organizational strategy, with the aim of managing risks comprehensively in an effort to achieve optimal and sustainable performance.[50]	1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication 5. Monitoring.
Information Asymmetry (X2)	Situations where there is an information imbalance between internal parties of the organization who know the information better than the external parties of the organization.[51]	1. Better understanding of activities 2. Input-output relationships 3. Work potential 4. Technical work potential 5. External factors 6. Understanding achievements in areas of responsibility compared to external parties.
Compensation Fairness (X3)	Compensation fairness is something that employees receive for the services they	1. Wages and salaries 2. Incentives 3. Allowances 4. Facilities.

[50] Alvinsyah Pratama Ziefa, "Pengaruh Pengendalian Internal, Budaya Etis Organisasi Dan Ketaatan Aturan Akuntansi Terhadap Kecenderungan Kecurangan Akuntansi Pada Dinas PPKUKM DKI Jakarta," *Account* 10, no. 2 (2023): 2105.

[51] Eny Wahyuningsih, Raja Ade, And Nina Nursida, "Faktor-Faktor Yang Mempengaruhi Kecenderungan Kecurangan Akuntansi (Studi Pada Pemerintah Kabupaten Dan Kota Di Provinsi Riau Indonesia)," *Jurnal Ekonomi Kiat* 33, no. 1 (2022): 52.

Variable	Definition	Indicator
	contribute according to their work. [52]	
Unethical Behavior (Z)	Unethical behavior is an act that violates ethical norms and is unacceptable in a community or organization.[53]	1. Abuse of position 2. Abuse power 3. Abuse resource 4. Abuse rule 5. No action.
Accounting Fraud Tendency (Y)	Fraudulent acts committed by a person in their work environment for personal gain by misusing or misusing the resources or assets of the organization they are working for personal gain.[54]	1. Tendency to falsify accounting records 2. Tendency to lose accounting information 3. Tendency to misapply accounting principles 4. Tendency to theft/misuse of assets. 5. Tendency to embezzlement of assets with false documents.

Source: Data Processed By Researcher, 2026

Result And Discussion

Table 3. Descriptive Statistical Analysis

Variable	Question Item	N	Mean	Median	Scale Min	Scale Max	Standard Deviation
Internal Control (X1)	X1.1	122	4.336	4.000	1.000	5.000	0.775
	X1.2	122	4.033	4.000	1.000	5.000	0.896
	X1.3	122	4.148	4.000	2.000	5.000	0.836
	X1.4	122	4.230	4.000	2.000	5.000	0.699
	X1.5	122	4.336	4.000	2.000	5.000	0.720
	X1.6	122	4.344	4.000	2.000	5.000	0.699
	X1.7	122	4.270	4.000	2.000	5.000	0.747
	X1.8	122	4.270	4.000	2.000	5.000	0.690
Information Asymmetry (X2)	X2.1	122	3.910	4.000	1.000	5.000	0.950
	X2.2	122	3.918	4.000	1.000	5.000	0.937
	X2.3	122	3.992	4.000	2.000	5.000	0.882
	X2.4	122	4.000	4.000	2.000	5.000	0.868
	X2.5	122	4.074	4.000	1.000	5.000	0.889
	X2.6	122	3.861	4.000	1.000	5.000	0.994
	X2.7	122	3.443	4.000	1.000	5.000	1.160
Compensation Fairness (X3)	X3.1	122	4.230	4.000	2.000	5.000	0.687
	X3.2	122	4.107	4.000	1.000	5.000	0.744
	X3.3	122	4.041	4.000	1.000	5.000	0.843
	X3.4	122	4.164	4.000	2.000	5.000	0.682
	X3.5	122	4.107	4.000	3.000	5.000	0.570

[52] Ranti Melasari, "Pengaruh Kesesuaian Kompensasi, Sistem Informasi Akuntansi Dan Keefektifan Pengendalian Internal Terhadap Kecenderungan Kecurangan Akuntansi Pada Perbankan Di Tembilahan," *Jurnal Akuntansi Dan Keuangan* 10, no. 2 (2021): 26.

[53] Ardiani Ika Sulistyawati, "Determinants Of Accounting Fraud.

[54] Alvinsyah Pratama Ziefa, "Pengaruh Pengendalian Internal.

Variable	Question Item	N	Mean	Median	Scale Min	Scale Max	Standard Deviation
	X3.6	122	4.123	4.000	2.000	5.000	0.635
Unethical Behavior (Z)	Z1.1	122	1.525	1.000	1.000	3.000	0.656
	Z1.2	122	1.607	2.000	1.000	3.000	0.621
	Z1.3	122	1.590	1.000	1.000	4.000	0.733
	Z1.4	122	1.533	1.000	1.000	3.000	0.643
	Z1.5	122	1.557	1.000	1.000	3.000	0.653
	Z1.6	122	1.500	1.000	1.000	3.000	0.590
	Z1.7	122	1.500	1.000	1.000	3.000	0.576
	Z1.8	122	1.525	1.000	1.000	3.000	0.668
Accounting Fraud Tendencies (Y)	Y1.1	122	1.434	1.000	1.000	2.000	0.496
	Y1.2	122	1.484	1.000	1.000	4.000	0.668
	Y1.3	122	1.508	1.000	1.000	4.000	0.630
	Y1.4	122	1.459	1.000	1.000	3.000	0.629
	Y1.5	122	1.434	1.000	1.000	3.000	0.587
	Y1.6	122	1.516	1.000	1.000	3.000	0.576
	Y1.7	122	1.434	1.000	1.000	3.000	0.543
	Y1.8	122	1.467	1.000	1.000	3.000	0.589
	Y1.9	122	1.369	1.000	1.000	2.000	0.482
	Y1.10	122	1.418	1.000	1.000	4.000	0.625
	Y1.11	122	1.434	1.000	1.000	3.000	0.614
	Y1.12	122	1.623	1.000	1.000	4.000	0.739
	Y1.13	122	1.508	1.000	1.000	4.000	0.656
	Y1.14	122	1.410	1.000	1.000	4.000	0.624
	Y1.15	122	1.557	1.000	1.000	4.000	0.725

Source: Data Processed By Researcher, 2026

The results of the descriptive statistical analysis showed that the internal control variable (X1) had an average value ranging from 4.033 to 4.344, indicating that the respondents assessed that the internal control had gone well. The information asymmetry variable (X2) had an average value ranging from 3,443 to 4,074, with item X2.7 recording the lowest average (3,443) and the highest standard deviation (1,160), indicating greater perceptual variation on those aspects. The compensation fairness variable (X3) had an average value ranging from 4,041 to 4,230, reflecting that respondents generally felt the compensation received was appropriate. Meanwhile, the variables of unethical behavior (Z) and the accounting fraud tendency (Y) showed low average values, ranging from 1,500–1,607 and 1,369–1,623, respectively, indicating that respondents were less likely to admit to unethical behavior or accounting fraud in Jambi provincial OPDs.

Outer Model Test

Validity Test

The results of the previous outer model test showed that there were 3 indicators with values, namely X2.7 (0.623), Y1.1 (0.209), and Y1.9 (0.636). This shows that the indicator has not met the validity test because it has a loading factor value of <0.7,[55] so it is necessary

[55] Imam Ghozali And Karlina Aprilia Kusumadewi, *Partial Least Square: Konsep, Teknik Dan Aplikasi Menggunakan Program SmartPLS 4.0*, (Semarang: Yoga Pratama, 2023).

to outlier the invalid indicator. Outliers are carried out in order to meet the assumptions of validity and reliability in the outer model.[56] After the outlier, the outer model test was carried out again and the renaming of the measurement item was obtained with the results shown in Table 4.

Table 4. Outer Loading Test Result (After outlier)

Variable	Measurement Item	Outer Loading	Description
Internal Control (X1)	X1.1	0.764	Valid
	X1.2	0.792	Valid
	X1.3	0.845	Valid
	X1.4	0.844	Valid
	X1.5	0.888	Valid
	X1.6	0.888	Valid
	X1.7	0.870	Valid
	X1.8	0.871	Valid
Information Asymmetry (X2)	X2.1	0.889	Valid
	X2.2	0.944	Valid
	X2.3	0.932	Valid
	X2.4	0.877	Valid
	X2.5	0.851	Valid
	X2.6	0.836	Valid
Compensation Fairness (X3)	X3.1	0.904	Valid
	X3.2	0.843	Valid
	X3.3	0.856	Valid
	X3.4	0.922	Valid
	X3.5	0.866	Valid
	X3.6	0.867	Valid
Accounting Fraud Tendencies (Y)	Y1.1	0.848	Valid
	Y1.2	0.870	Valid
	Y1.3	0.903	Valid
	Y1.4	0.917	Valid
	Y1.5	0.854	Valid
	Y1.6	0.874	Valid
	Y1.7	0.889	Valid
	Y1.8	0.861	Valid
	Y1.9	0.902	Valid
	Y1.10	0.786	Valid
	Y1.11	0.881	Valid
	Y1.12	0.836	Valid
	Y1.13	0.866	Valid
Unethical Behavior (Z)	Z1.1	0.865	Valid
	Z1.2	0.823	Valid
	Z1.3	0.819	Valid
	Z1.4	0.860	Valid
	Z1.5	0.899	Valid
	Z1.6	0.889	Valid

[56] Joe F. Hair, Christian M. Ringle, And Marko Sarstedt, "PLS-SEM: Indeed A Silver Bullet," *Journal Of Marketing Theory And Practice* 19, no. 2 (2011): 139.

Variable	Measurement Item	Outer Loading	Description
	Z1.7	0.867	Valid
	Z1.8	0.906	Valid

Source: Data Processed By Researcher, 2026

Table 5. AVE Test Result

Variable	Average Variance Extracted (AVE)	Description
Internal Control (X1)	0.716	Valid
Information Asymmetry (X2)	0.790	Valid
Compensation Fairness (X3)	0.769	Valid
Accounting Fraud Tendencies (Y)	0.755	Valid
Unethical Behavior (Z)	0.751	Valid

Source: Data Processed By Researcher, 2026

Table 5 shows that the AVE value of the internal control (X1) = 0.716, information asymmetry (X2) = 0.790, compensation fairness (X3) = 0.769, accounting fraud tendency (Y) = 0.755, and unethical behavior (Z) = 0.751. The AVE value is > 0.5, which means that the value is a valid variable.

Table 6. Cross Loading Test Result

	Internal Control (X1)	Information Asymmetry (X2)	Compensation Fairness (X3)	Accounting Fraud Tendencies (Y)	Unethical Behavior (Z)	Description
X1.1	0.764	0.439	0.380	-0.471	-0.524	Valid
X1.2	0.792	0.397	0.318	-0.403	-0.538	Valid
X1.3	0.845	0.424	0.240	-0.417	-0.496	Valid
X1.4	0.844	0.425	0.437	-0.590	-0.631	Valid
X1.5	0.888	0.408	0.415	-0.517	-0.584	Valid
X1.6	0.888	0.462	0.551	-0.665	-0.696	Valid
X1.7	0.870	0.390	0.474	-0.569	-0.632	Valid
X1.8	0.871	0.431	0.500	-0.660	-0.625	Valid
X2.1	0.514	0.889	0.218	-0.328	-0.391	Valid
X2.2	0.429	0.944	0.197	-0.249	-0.296	Valid
X2.3	0.418	0.932	0.192	-0.207	-0.343	Valid
X2.4	0.457	0.877	0.269	-0.227	-0.410	Valid
X2.5	0.348	0.851	0.165	-0.259	-0.264	Valid
X2.6	0.457	0.836	0.235	-0.250	-0.331	Valid
X3.1	0.418	0.184	0.904	-0.522	-0.615	Valid
X3.2	0.425	0.211	0.843	-0.457	-0.510	Valid
X3.3	0.411	0.196	0.856	-0.501	-0.497	Valid
X3.4	0.393	0.165	0.922	-0.488	-0.516	Valid
X3.5	0.525	0.255	0.866	-0.538	-0.557	Valid
X3.6	0.464	0.260	0.867	-0.545	-0.556	Valid
Y1.1	-0.611	-0.282	-0.499	0.848	0.640	Valid
Y1.2	-0.615	-0.286	-0.554	0.870	0.704	Valid
Y1.3	-0.595	-0.286	-0.466	0.903	0.611	Valid
Y1.4	-0.620	-0.281	-0.501	0.917	0.622	Valid
Y1.5	-0.621	-0.239	-0.425	0.854	0.570	Valid
Y1.6	-0.556	-0.217	-0.437	0.874	0.553	Valid

	Internal Control (X1)	Information Asymmetry (X2)	Compensation Fairness (X3)	Accounting Fraud Tendencies (Y)	Unethical Behavior (Z)	Description
Y1.7	-0.564	-0.195	-0.460	0.889	0.644	Valid
Y1.8	-0.564	-0.272	-0.456	0.861	0.591	Valid
Y1.9	-0.628	-0.302	-0.536	0.902	0.680	Valid
Y1.10	-0.430	-0.190	-0.520	0.786	0.587	Valid
Y1.11	-0.513	-0.239	-0.570	0.881	0.628	Valid
Y1.12	-0.485	-0.206	-0.557	0.836	0.545	Valid
Y1.13	-0.480	-0.240	-0.575	0.866	0.659	Valid
Z1.1	-0.659	-0.353	-0.537	0.675	0.865	Valid
Z1.2	-0.676	-0.383	-0.480	0.602	0.823	Valid
Z1.3	-0.535	-0.202	-0.600	0.611	0.819	Valid
Z1.4	-0.665	-0.411	-0.473	0.650	0.860	Valid
Z1.5	-0.579	-0.303	-0.595	0.626	0.899	Valid
Z1.6	-0.623	-0.364	-0.465	0.586	0.889	Valid
Z1.7	-0.602	-0.351	-0.530	0.548	0.867	Valid
Z1.8	-0.544	-0.314	-0.618	0.639	0.906	Valid

Source: Data Processed By Researcher, 2026

Table 6 shows the cross loading value of each indicator > 0.5 and also the correlation between the construct and the indicator is higher than the correlation with the indicator of the other block constructs, so all indicators are said to be valid.

Realiablility Test

Table 7. Cronbach's Alpha And Composite Reliability Test Result

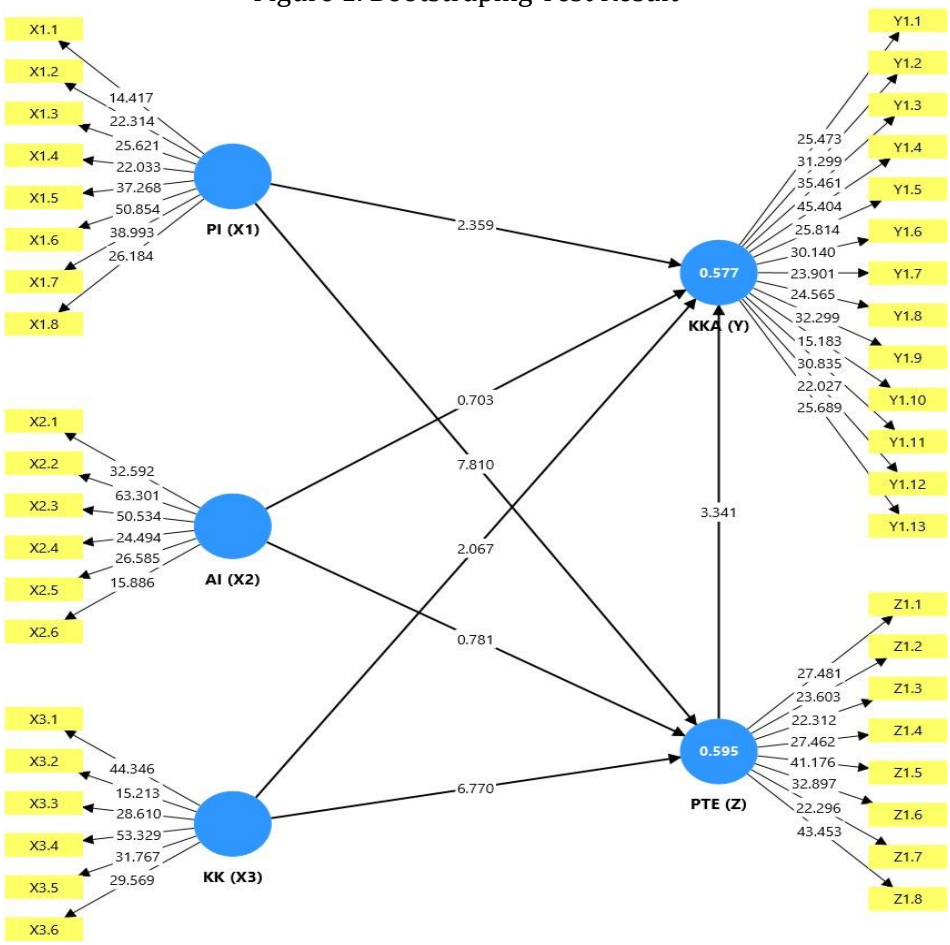
Variable	Cronbach's alpha	Composite reliability (rho_c)	Description
Internal Control (X1)	0.943	0.953	Reliable
Information Asymmetry (X2)	0.947	0.958	Reliable
Compensation Fairness (X3)	0.940	0.952	Reliable
Accounting Fraud Tendencies (Y)	0.973	0.976	Reliable
Unethical Behavior (Z)	0.952	0.960	Reliable

Source: Data Processed By Researcher, 2026

Based on table 7, it can be seen that the Cronbach's alpha and composite reability values of each variable show a value of > 0.7, so it can be said that the variable has the reliability of its constituent indicators has shown accuracy, consistency, and accuracy in taking measurements.

Inner Model Test

Figure 1. Bootstraping Test Result



Source: SmartPLS V4 Output, 2026

Table 8. R-Square Test Result

Endogen Variable	R-Square	R-Square Adjusted
Accounting Fraud Tendencies (Y)	0.577	0.563
Unethical Behavior (Z)	0.595	0.584

Source: Data Processed By Researcher, 2026

Based on Table 8, the R-Square value of the variable accounting fraud tendencies (Y) is 0.577, and the variable for unethical behavior (Z) is 0.595, both of which are in the moderate category. This means that the variables of internal control, information asymmetry, and compensation fairness were able to explain the variation in the accounting fraud tendencies by 57.7% and unethical behavior by 59.5%. Similar results are shown by the R-Square Adjusted value, which is 0.563 for the Y variable and 0.584 for the Z variable, which is also in the moderate category.

Table 9. Q-Square Test Result

Q2 = 1 - (1 - R1)(1 - R2)
Q2 = 1 - (1- 0.577)(1- 0.595)
Q2 = 1 - (0.423)(0.405)
Q2 = 1 - 0.171315
Q2 = 0.829

Source: Data Processed By Researcher, 2026

The results of the calculation of the Q-square value of 0.829 show that the predictive relevance value is 82.9% and is included in the strong category.

Table 10. F-Square Test Result

Variable	Internal Control (X1)	Information Asymmetry (X2)	Compensation Fairnes (X3)	Unethical Behavior (Z)	Accounting Fraud Tendencies (Y)
Internal Control (X1)				0.369	0.086
Information Asymmetry (X2)				0.005	0.007
Compensation Fairness (X3)				0.234	0.055
Unethical Behavior (Z)					0.164
Accounting Fraud Tendencies (Y)					

Source: Data Processed By Researcher, 2026

Table 10 shows the results of the F-Square test. The effect of internal control (X1) on unethical behavior (Z) has an F-square value of 0.369, meaning it has a strong effect. The effect of internal control (X1) on the accounting fraud tendency (Y) has an F-square value of 0.086, meaning it has a weak effect. The influence of information asymmetry (X2) on unethical behavior (Z) has an F-square value of 0.005, meaning it has no effect. The influence of information asymmetry (X2) on the accounting fraud tendency (Y) has an F-square value of 0.007, meaning it has no effect. The effect of compensation fairness (X3) on unethical behavior (Z) has an F-square value of 0.234, meaning it has a moderate effect. The effect of compensation fairness (X3) on the accounting fraud tendency (Y) has an F-square value of 0.055, meaning it has a weak effect. The effect of unethical behavior (Z) on the accounting fraud tendency (Y) has an F-square value of 0.164, meaning it has a moderate effect.

Hypothesis Test

Table 11. Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P value	Description
PI (X1) -> PTE (Z)	-0.501	-0.503	0.064	7.810	0.000	Accepted
PI (X1) -> KKA (Y)	-0.288	-0.299	0.122	2.359	0.018	Accepted
AI (X2) -> PTE (Z)	-0.052	-0.053	0.067	0.781	0.435	Rejected
AI (X2) -> KKA (Y)	0.064	0.069	0.091	0.703	0.482	Rejected
KK (X3) -> PTE (Z)	-0.356	-0.356	0.053	6.770	0.000	Accepted
KK (X3) -> KKA (Y)	-0.195	-0.189	0.094	2.067	0.039	Accepted
PTE (Z) -> KKA (Y)	0.414	0.411	0.124	3.341	0.001	Accepted

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P value	Description
PI (X1) -> PTE (Z) -> KKA (Y)	-0.207	-0.207	0.070	2.977	0.003	Accepted
AI (X2) -> PTE (Z) -> KKA (Y)	-0.022	-0.022	0.030	0.719	0.472	Rejected
KK (X3) -> PTE (Z) -> KKA (Y)	-0.147	-0.145	0.046	3.212	0.001	Accepted

Source: Data Processed By Researcher, 2026

The Influence Of Internal Control On Unethical Behavior

Internal control plays an important role in preventing unethical behavior within an organization through a planned and continuous monitoring system, so that every managerial action remains within the established policies and ethical values. The board of directors, as part of the internal control mechanism, monitors and evaluates management decisions to prevent abuse of authority, neglect of responsibility, and other unethical behavior,[57] as well as protecting the organization from potential individual shortcomings and reducing the possibility of unethical behavior that violates norms and regulations.[58]

Based on Table 4, it can be seen that internal control has a significant effect on unethical behavior with a path coefficient of -0.501 (negative), t-statistic 7.810 > 1.96, and a p-value 0.000 < 0.05, which indicates a significant negative direction. The results show that internal control is able to suppress unethical behavior in the Jambi Provincial OPD. The results of this research are in line with other research that shows a significant influence of internal control on unethical behavior.[59] The better the internal control, the lower the unethical behavior.[60]

However, some research shows that internal control does not affect unethical behavior.[61] Even though internal control has been implemented well, it does not affect the suppression of unethical behavior. In fact, unethical behavior still exists because it is influenced by other factors.[62]

The Influence Of Information Asymmetry On Unethical Behavior

Information asymmetry is a situation where there is an imbalance of information between parties within an organization who have better access to information than parties outside the organization (stakeholders). The existence of information asymmetry allows for conflicts between principals and agents to try to take advantage of each other for their own

[57] James L. Bierstaker, Richard G. Brody, And Carl Pacini, "Accountants' Perceptions Regarding.

[58] Ni Wayan Ayu Putri And I Wayan Suartana, "Faktor-Faktor Yang Mempengaruhi Kecenderungan Kecurangan Akuntansi Pada LPD Di Kabupaten Badung: Peran Keefektifan Pengendalian Internal," *E-Jurnal Akuntansi* 32, no. 1 (2022): 3314.

[59] Rizka Rahmania Putri, Lusiana, And Putri Intan Sari, "Pengendalian Internal, Ketaatan.

[60] Ardiani Ika Sulistyawati, "Determinants Of Accounting Fraud.

[61] Dewi Puji Astuti And Dewi Indriasih, "Pengaruh Sistem Pengendalian.

[62] Dias Olivia, Anik Malikah, And M Cholid Mawardi, "Analisis Pengaruh Keefektifan Pengendalian Internal, Persepsi Kesesuaian Kompensasi, Moralitas Manajemen Terhadap Perilaku Tidak Etis Dan Kecenderungan Kecurangan Akuntansi," *E-JRA Fakultas Ekonomi Bisnis Universitas Islam Malang* 11, (2022).

interests, thereby encouraging parties within the organization (agents) to engage in unethical behavior (opportunistic actions) that harm principals.[63]

Based on Table 4, it can be seen that information asymmetry does not affect unethical behavior with a path coefficient -0.052 (negative), t-statistic 0.781 < 1.96 and p-value 0.435 > 0.05, so it has not been proven to affect unethical behavior in the Jambi Provincial OPD.

Based on the descriptive analysis in Table 3, the average respondent scores for the information asymmetry indicator ranged from 3.443 to 4.074, indicating that financial staff at the Jambi Provincial Government Agencies (OPD) have a better grasp of information regarding activities, input-output relationships, work potential, technical job requirements, external factors, and achievements in their areas of responsibility compared to external parties. However, this superior information mastery does not lead to unethical behavior. The lack of a significant effect of information asymmetry in this study is attributed to the fact that the information mastery of financial staff at the Jambi Provincial Government agencies reflects their technical competence in performing their duties and responsibilities as internal parties, rather than information disparities that lead to opportunistic actions or unethical behavior. Additionally, other factors, such as strong individual morality, can prevent unethical behavior from occurring even in the presence of information asymmetry. Respondents' answers also indicated disagreement regarding the presence of unethical behavior in the Jambi Provincial OPD.

This is in line with other research that shows that information asymmetry has no effect on unethical behavior.[64] But differs from several other research that show that information asymmetry has a significant effect on unethical behavior,[65] where the greater the information imbalance, the greater the unethical behavior that arises.[66]

The Influence Of Compensation Fairness On Unethical Behavior

Compensation fairness is the appropriate reward or compensation for the work or contribution made in an organization. If an employee is given inadequate compensation for the work he has done so far, his/her basic needs will not be sufficiently met.[67] This will trigger financial pressure due to his/her economic condition.[68] Compensation influences an individual's actions and behavior within an organization. A person tends to behave unethically to maximize personal gain. The purpose of compensation is so that management can act in accordance with the wishes of the organization's owners and not engage in deviant actions such as unethical behavior. Deviant actions are expected to decrease with the compensation system provided.[69]

Based on Table 4, it can be seen that compensation suitability has a significant effect on unethical behavior with a path coefficient of -0.356 (negative), t-statistic 6.770 > 1.96

[63] Michael C. Jensen And William H. Meckling, "Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure," *Journal Of Financial Economics* 3, no. 4 (1976): 305.

[64] Mirra Sri Wahyuni And Helmarini, "Pengaruh Efektivitas Pengendalian.

[65] Dewi Septiningsih And Saiful Anwar, "Faktor-faktor Yang Mempengaruhi Fraud Pemerintah Daerah: Peran Intervening Perilaku Tidak Etis," *Jurnal Ilmiah Wahana Akuntansi* 16, no. 1 (2021): 17.

[66] Ardiani Ika Sulistyawati, "Determinants Of Accounting Fraud.

[67] Ranti Melasari, "Pengaruh Kesesuaian Kompensasi.

[68] Muhammad Rafli Djatmiko, "Pengaruh Kesesuaian Kompensasi.

[69] Mirra Sri Wahyuni And Helmarini, "Pengaruh Efektivitas Pengendalian.

and p-value of 0.000 < 0.05, which indicates a significant negative direction. The results of this study indicate that compensation fairness significantly affects unethical behavior in OPDs in Jambi Province.

This is in line with other research that shows compensation fairness has a negative and significant effect on unethical behavior.[70] The more adequate the compensation received by employees, the more unethical behavior will decrease.[71] However, in contrast to other research that shows compensation fairness has no effect on unethical behavior. This means that adequate compensation does not suppress the emergence of unethical behavior.[72]

The Influence Of Internal Control On Accounting Fraud Tendencies

The occurrence of fraud in accounting is often associated with weak top management supervision and inadequate internal controls, particularly in complex public financial reporting. Therefore, poorly designed internal controls are a major loophole for fraud in an organization.

Based on Table 4, it can be seen that internal controls have a significant effect on accounting fraud tendencies, with a path coefficient of -0.288 (negative), t-statistic 2.359 > 1.96 and a p-value of 0.018 < 0.05, indicating a significant negative direction. The results of this study indicate that internal control has a significant negative effect on the accounting fraud tendencies in OPDs in Jambi Province.

These results are supported by other research that shows that internal control has a significant effect on accounting fraud tendencies.[73] This means that it is getting stronger internal control that an organization has, the less likely it is to have a fraud tendency.[74] In contrast to other research, which showed that internal control has no effect on accounting fraud tendencies.[75] This means that good internal control is not strong enough to prevent fraud.

The Influence of Information Asymmetry on Accounting Fraud Tendencies

Information asymmetry is a condition in which there is an imbalance of information between parties within an organization (agents) who have better information than parties outside the organization (principals). The relationship between principals and agents has the potential to cause conflicts of interest because each party tends to maximize their

[70] Fitri Apriliasari, Sri Wiranti Setiyanti, And Zumrotun Nafi'ah, "Faktor-faktor Yang Berpengaruh Terhadap Kecurangan.

[71] Dewi Septiningsih And Saiful Anwar, "Faktor-faktor Yang Mempengaruhi Fraud.

[72] Dewi Puji Astuti And Dewi Indriasih, "Pengaruh Sistem Pengendalian.

[73] Riesma Carunia Firdausy And Rida Perwita Sari, "Pengaruh Akuntabilitas, Pengendalian Internal, Dan Ketaatan Aturan Akuntansi Terhadap Kecenderungan Kecurangan Akuntansi (Studi Kasus Pada Pemerintah Daerah Kabupaten Gresik)," *Ekonomis: Journal Of Economics And Business* 6, no. 2 (2022): 541.

[74] Louise Cristine Sebayang And Sofie, "Pengaruh Internal Control, Individual Morality, Ethical Value Terhadap Kecenderungan Kecurangan Akuntansi (Studi Kasus Pt. Haemes Mandiri Sejahtera Banta)," *Jurnal Ekonomi Trisakti* 3, no. 2 (2023): 3191.

[75] Ike Abdi Nurjanah And Mia Angelina Setiawan, "Pengaruh Pengendalian Internal, Moralitas Individu Dan Budaya Organisasi Terhadap Kecenderungan Kecurangan Akuntansi Pemerintah Desa," *Jurnal Eksplorasi Akuntansi* 3, no. 3 (2021): 517.

personal interests. This conflict can trigger agents to engage in opportunistic behavior such as financial statement manipulation, asset misuse, or avoidance of accountability.[76]

Based on Table 4, it can be seen that information asymmetry has an insignificant effect on accounting fraud tendencies, with a path coefficient of 0.064 (positive), t-statistic 0.703 < 1.96 and a p-value of 0.482 > 0.05. The results of this study indicate that information asymmetry does not affect the tendency for accounting fraud in the Jambi Provincial OPD.

Based on the descriptive analysis in Table 3, the average respondent scores for the information asymmetry indicator ranged from 3.443 to 4.074, indicating that financial staff at the Jambi Provincial Government Agencies have a better grasp of information regarding activities, input-output relationships, work potential, technical job requirements, external factors, and achievements in their areas of responsibility compared to external parties. However, this superior information mastery does not lead to unethical behavior. The lack of a significant effect of information asymmetry in this study is attributed to the fact that the information mastery of financial staff at the Jambi Provincial Government agencies reflects their technical competence in performing their duties and responsibilities as internal parties, rather than information disparities that lead to opportunistic actions or unethical behavior. Additionally, other factors, such as strong individual morality, can prevent unethical behavior from occurring even in the presence of information asymmetry. Respondents' answers also indicated disagreement regarding the presence of unethical behavior within the Jambi Provincial Government agencies.

Different results from other research show that information asymmetry has a significant positive effect on accounting fraud tendencies.[77] This means that the greater the information gap between management and external parties, the higher the chance of accounting fraud occurring.[78]

The Influence Of Compensation Fairness On Accounting Fraud Tendencies

Compensation is something that employees receive for the services they contribute in accordance with their work. Compensation can be in the form of salary, benefits, and other payments. Fraudulent acts committed by individuals are caused by the desire to maximize personal gain. These acts are driven by individual dissatisfaction with the rewards they receive from their work. Compensation fairness is expected to make individuals feel satisfied so that they do not commit acts that harm the organization, including accounting fraud.[79]

Based on Table 4, it can be seen that compensation fairness has a significant effect on accounting fraud tendencies, with a path coefficient of -0.195 (negative), t-statistic 2.067 > 1.96, and p-value of 0.039 < 0.05, indicating a significant negative direction. The results of this study indicate that compensation fairness has a significant negative effect on accounting fraud tendencies in OPDs in Jambi Province.

[76] Michael C. Jensen And William H. Meckling, "Theory Of The Firm: Managerial…, 305.

[77] I Dewa Ayu Sri Prami Rahayu and I Wayan Sudiana, "Pengaruh Asimetri Informasi…, 182; I Gede Apriana and Putu Cita Ayu, "Pengaruh Asimetri Informasi…, 138.

[78] Rival Akbar And Fefri Indra Arza, "Pengaruh Keefektifan Pengendalian.

[79] Mirra Sri Wahyuni And Helmarini, "Pengaruh Efektivitas Pengendalian.

These results are in line with several research show that compensation fairness has a significant effect on accounting fraud tendencies.[80] Compensation fairness can reduce the incentive of employees to commit fraud.[81] However, results differed by other research showing compensation fairness had no effect on accounting fraud tendencies. This means that compensation fairness has not been proven to prevent the accounting fraud tendencies.[82]

The Influence Of Unethical Behavior On Accounting Fraud Tendencies

Unethical behavior refers to actions that violate ethical norms and are unacceptable within a community. Unethical behavior stems from a lack of supervision of employees as they carry out their duties and responsibilities, allowing employees to engage in fraudulent activities within a company or organization for their own personal gain.

Based on Table 4, it can be seen that unethical behavior has a significant effect on accounting fraud tendencies, with a path coefficient of 0.414 (positive), t-statistic 3.341 > 1.96 and p-value 0.001 < 0.05, indicating a significant positive direction. The results of this research indicate that unethical behavior affects the accounting fraud tendencies in OPDs in Jambi Province.

The results of the research are supported by other research that show unethical behavior has a positive and significant effect on accounting fraud tendencies.[83] However, it is different from the results of other research that show unethical behavior has no effect on accounting fraud tendencies.[84]

The Influence of Internal Control on Accounting Fraud Tendencies with Unethical Behavior as Mediation

Internal control is defined as a system consisting of cultures, capabilities, and practices that are collectively integrated into the process of planning and implementing organizational strategies, with the aim of managing risks comprehensively in an effort to achieve optimal and sustainable performance. Weak internal control mechanisms and accounting system controls trigger financial statement manipulation. Poorly designed internal controls are a major loophole for fraud in an organization. Unethical behavior arises for perpetrators of fraud because they see an opportunity to commit fraud due to weak internal controls within the organization.

[80] Adhilla Aninta Putri And Swarmilah Hariani, "Determinan Kecenderungan Kecurangan Akuntansi," *Akurasi: Jurnal Riset Akuntansi Dan Keuangan* 3, no. 1 (2021): 17.

[81] Putu Dian Pradnyanitasari, Ni Made Intan Priliandani, And I Ketut Puja Wirya Sanjaya, "Analisis Faktor Yang Berpengaruh Pada Kecenderungan Kecurangan Akuntansi (Fraud): Studi Pada Lpd Kecamatan Tabanan," *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis* 9, no. 1 (2021): 25.

[82] Enung Nurhayati, Rohmah Tun Nuroh, And Oktaviani Rita Puspasari, "Pengaruh Efektivitas Pengendalian…, 70.

[83] Teuku Muhammad Nuzul Akmal, Afrah Junita, And Tuti Meutia, "Determinan Kecenderungan Kecurangan…, 63; Ni Putu Diah Savitri, Ni Wayan Alit Erlina Wati, And I Made Endra Lesmana Putra, "Pengaruh Sistem Pengendalian.

[84] Lorensa Kristina, Mutmaimanah, And Maureen Marsenn, "Pengaruh Budaya Organisasi.

Table 4 shows a path coefficient -0.207 (negative), t-statistic 2.977 > 1.96 and p-value 0.003 < 0.05. The results of this research show that unethical behavior can mediate the effect of internal controls on accounting fraud tendencies in the Jambi Provincial OPDs.

In line with several research, the results show that unethical behavior positively intervenes the influence of internal control systems on accounting fraud tendencies.[85] Even though internal controls have been implemented, the tendency for fraud can still occur if individuals within the organization exhibit unethical behavior.[86] The results are categorized as partial mediation-complementary partial mediation as both the direct effect and indirect effect are statistically significant and consistent in direction (negative).[87]

However, the results differ from other research that show internal control does not significantly affect on accounting fraud tendencies with unethical behavior as mediation.[88] No matter how strong the internal control is, if unethical behavior cannot be suppressed, the system is not effective enough to reduce accounting fraud tendencies.

The Influence Of Information Asymmetry On Accounting Fraud Tendencies With Unethical Behavior As Mediation

Information asymmetry is a condition in which there is an imbalance of information between parties within an organization (agents) who have better information than parties outside the organization (principals). The relationship between principals and agents has the potential to cause conflicts of interest because each party tends to maximize their personal interests. This conflict can trigger agents to engage in opportunistic behavior such as financial statement manipulation, asset misuse, or avoidance of accountability.[89]

Table 4 shows a path coefficient of -0.022 (negative), a t-statistic of 0.719 < 1.96, and a p-value of 0.472 > 0.05. The results of this research indicate that unethical behavior does not significantly mediate the effect of information asymmetry on accounting fraud tendencies in OPDs in Jambi Province. The non-mediation of this path is due to the weakness of information asymmetry on unethical behavior (a), so that the transmission mechanism of influence is not formed. Although unethical behavior has a significant effect on accounting fraud tendencies (b), the weak effect on the initial path causes (a) x (b) to be insignificant. In addition, the effect of information asymmetry on accounting fraud tendencies (c') is insignificant.[90] The results of this research are categorized as no mediation-no effect because (a) x (b) is insignificant and (c') is insignificant.[91]

However, some research showed different results that information asymmetry have a positive and significant effect on accounting fraud tendencies with unethical behavior as

[85] Dewi Puji Astuti And Dewi Indriasih, "Pengaruh Sistem Pengendalian.

[86] Rizka Rahmania Putri, Lusiana, And Putri Intan Sari, "Pengendalian Internal, Ketaatan.

[87] Xinshu Zhao, John G. Lynch, And Qimei Chen, "Reconsidering Baron And Kenny: Myths And Truths About Mediation Analysis," *Journal Of Consumer Research* 37, no. 2 (2010): 197.

[88] Ardiani Ika Sulistyawati, "Determinants Of Accounting Fraud.

[89] Michael C. Jensen And William H. Meckling, "Theory Of The Firm: Managerial.

[90] Christian Nitzl, Jose L. Roldan, And Gabriel Cepeda, "Mediation Analysis In Partial Least Squares Path Modeling," *Industrial Management & Data Systems* 116, no. 9 (2016): 1849.

[91] Xinshu Zhao, John G. Lynch, And Qimei Chen, "Reconsidering Baron And Kenny.

intervening.[92] The greater the information gap between parties within an organization,[93] the higher the likelihood of fraud occurring, which is influenced by unethical behavior.[94]

The Influence Of Compensation Fairness On Accounting Fraud Tendencies With Unethical Behavior As Mediation

Compensation is something that employees receive for the services they contribute in accordance with their work. Compensation can be in the form of salary, benefits, and other payments. Fraudulent acts committed by individuals are motivated by the desire to maximize personal gain. These acts are driven by individuals' dissatisfaction with the rewards they receive from their work. Compensation fairness is expected to make individuals feel satisfied so that they do not engage in unethical behavior that harms the organization, including accounting fraud. The discrepancy in the compensation received by individuals is an issue that organizations need to pay attention to. Problems arise when there is a discrepancy in the compensation received by employees, which is often used as a justification for committing fraud.

Table 4 shows a path coefficient of -0.147 (negative), t-statistic 3.212 > 1.96, and p-value
0.001 < 0.05. The results of this research show that unethical behavior can mediate the effect of compensation fairness on accounting fraud tendencies in the Jambi Provincial OPDs. The results are categorized as partial mediation-complementary partial mediation, as both the direct effect and indirect effect are statistically significant and consistent in direction (negative).[95]

The results are supported by other research that shows that unethical behavior positively intervenes in the effect of compensation fairness on accounting fraud tendencies.[96] If compensation is considered unfair or inappropriate by employees, then the tendency for fraud occurs through unethical behavior.[97] However, other research show different results, indicating that compensation fairness does not significantly affect accounting fraud tendencies with unethical behavior as a mediatior.[98]

Conclusion

The results of the research indicate that internal control and compensation fairness consistently have a significant effect on unethical behavior and accounting fraud tendencies in the Regional Government Agencies (OPDs) of Jambi Province, both directly and indirectly through unethical behavior as a mediating variable. This implies that effective internal control and compensation fairness can curb unethical behavior and reduce accounting fraud tendencies. Furthermore, unethical behavior was found to have a significant effect on accounting fraud tendencies, indicating that the higher the level of unethical behavior, the higher the accounting fraud tendencies. Conversely, information asymmetry was not found

[92] Yulita Fitri, Nurazlina, And Al Azhar, "Pengaruh Keefektifan Sistem.
[93] Delima Suma Bestari, "Pengaruh Keefektifan Pengendalian.
[94] Ardiani Ika Sulistyawati, "Determinants Of Accounting Fraud.
[95] Xinshu Zhao, John G. Lynch, And Qimei Chen, "Reconsidering Baron And Kenny.
[96] Dewi Puji Astuti And Dewi Indriasih, "Pengaruh Sistem Pengendalian.
[97] Yanuar Dwi Purnomo And Muhammad Khafid, "Analysis Of Factors Affecting.
[98] Erni Yanti Natalia And Suryo Budi Pranoto, "Efektivitas Pengendalian Intern.

to influence unethical behavior or accounting fraud tendencies, either directly or through the mediating variable. This implies that information asymmetry does not trigger unethical behavior or lead to accounting fraud tendencies.

These findings carry important theoretical and practical implications. Theoretically, the results reinforce the premises of Agency Theory and Fraud Triangle Theory, which emphasize the role of internal control, compensation fairness, and unethical behavior in explaining accounting fraud tendencies. Practically, these findings suggest that regional government agencies should prioritize the strengthening of internal control systems and the implementation of equitable compensation fairness policies as institutional safeguards against accounting fraud tendencies. Future research is encouraged to broaden the scope of investigation by incorporating additional variables such as organizational culture, leadership integrity, and whistleblowing mechanisms, and by extending the study to a wider geographical context to enhance the generalizability of the findings.

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Author Contributions Statement

MI as the main author, collected, processed, and tested the data results. WP and FM as supervisors and mentors, provided guidance related to the writing and content of this article.

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