

## Factors That Detect Fraud Accounting With Time Pressure As Moderation in Educational Units in Indonesia

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### ABSTRACT

Fraud in the field accountancy is actions taken Because existence intention or desire For get profit from circumstances, which then result in occurrence manipulation in report finance, as well as practice corruption or abuse assets. The meaning of studies This is evaluate elements that provide impact on fraud accountancy with pressure time as moderating factors in institutions education in Indonesia. Approach quantitative implemented as method research, while method survey utilized as method For take sample. Data collected with Distributed 120 questionnaires. Data analysis used the SmartPls program. According to results testing that has been implemented, researchers identify that strength system internal control and values organization influence action cheating accounting. On the other hand, the balance reward as well as personal ethics own effect against accounting fraud. Furthermore results other show that pressure time No can moderate variables suitability compensation, ethics personal, efficiency system control, institutional culture to deviation reporting. Based on assessment R2 value, Compensation influence occurrence fraud accounting, ethics individual, effectiveness internal control, as well as culture organization, with pressure time play a role as moderator variables that provide contribution of 21.7%. While 78.3% of the influence from contribution outside.

**Keywords:** Conformity Compensation; Culture Organization; Effectiveness Internal Control; Fraud Accounting; Morality Individual; Time Pressure

### INTRODUCTION

Form accountability about implementation budget shown through report finance for sector prepared public in accordance with Provision Reporting Public Finance (Hery, 2015). However, the report finances that contain misinformation or caused by fraud can cause confusion and destruction trust public (Jackson, 2015). In Indonesia, the action fraud in accountancy often revealed, especially in the form of corruption, abuse assets, and changes report financial information from Indonesia Corruption Watch (2023) revealed many case corruption that results in loss significant for the country. The education sector is also not let go from problem This, for example, is what happened in the Province Riau Islands, where the incident occurred scandal corruption in purchase tool practices and misuse of school funds that result in state losses.

The Fraud Hexagon Theory proposed by Vousinas in 2019 describes that action fraud Can arise consists of from six aspects: ability, opportunity, arrogance, pressure, rationalization, and collusion (Handoko, 2021). One of them frequent factors become trigger is ambition For get appropriate and more compensation big, like compensation that is not worth it with amount work done. Mismatch in compensation can trigger feelings of discomfort satisfied and encouraging somebody For do cheat to get profit personal (Yamaly & Adelia, 2022).

Besides compensation, morality individual own role important in avoid fraud. People who have integrity and good moral values more Possible For make the right choice (Jackson, 2015). In addition, there is system effective internal control required For ensure activity operational walk smooth, stop error or action cheating, and ensure compliance to regulation (Kurniawan & Haq, 2022).

Other factors that play a role is culture organization and pressure time. Culture an organization that upholds tall ethics can strengthen mark honesty and integrity moment Work (Masni & Sari, 2023). On the other hand, the pressure time can reduce accuracy in manufacturing reports and improve possibility occurrence fraud (Rahmawati & Retnani, 2017). Impact this can also be done influence interaction between elements like appropriate compensation, personal integrity, system internal control, and values company against financial fraud.

This study use approach numeric through distribution survey . The purpose is For analyze role pressure time as moderator for factors that detect fraud Accounting in Indonesian Educational Institutions . Uniqueness from study This lies in the use moderator variables , namely pressure time , for strengthen or reduce impact from related factors with dishonesty in accounting. It is hoped that the results can be give contribution positive in the field accounting , in particular related with phenomenon fraud frequent accounting happened . A deeper understanding deep about risk cheating , development source Power man in a way overall , and benefits specific for institution education in apply various strategies for prevent cheating .

## LITERATURE REVIEW

### Triangle Theory Fraud

According to Cressey, in triangle fraud : Pressure, opportunity and rationalization are three factors that cause accounting fraud to occur (Adyaksana & Sufitri, 2022).

1. Pressure

Pressure is a situation in which an individual experience difficulties and feeling burden from condition surrounding area . Pressure This appear consequence a number of factor greed from someone . Situation in pressure Can appeased with individual moral variables . If a person have high morals , then possibility For do actions that lead to fraud will reduce .

2. Chance

Chance is opportunity for individuals and institutions For involved in practice cheating . Opportunity This Can minimized through implementation effective internal control . If something organization or institution own weakness system internal control can trigger chance for individual or group For abuse authority .

3. Rationalization

Rationalization is the process by which fraud happen consequence from condition ethics that encourage existence fraud . Rationalization factor This can minimized with culture strong organization . Positive culture in organization will push individual or institution For act in accordance with ethics and norms, so that reduce possibility occurrence cheating .

### Agency Theory

Agency theory state that individual Possible behave For chase interest personal , so that they need cover up information that is not known to the principal . If agents and clients own different desires and goals in effort maximize interest they , agents ( management ) can act contradictory with desire client (Suryandari & Endiana, 2021). In context cheating , for know How suitability compensation , personal moral values , optimization internal controls , and climate Work contribute to practice fraud accountancy through the strategies of pressure , opportunity , and justification . Implementation system appropriate rewards , morality every individuals , effective internal controls , and an ethical culture is factor important in reduce risk .

### Fraud Accounting (Y)

Acts that violate the law and do them in a way on purpose with the intention of certain , such as do manipulation , presenting report finances that are not accurate , or stealing committed by individuals or a group , in order to achieve benefits that are on purpose harm other (Kurniawan & Haq, 2022)party . Fraud accountancy in form fraud other with method forgery document financial fraud in document finance can interpreted as misrepresentation of financial data significant Because existence intention For ignore principles accepted accounting in a way general (Jackson, 2015).

### Compliance Compensation (X1)

Compensation is type rewards given to employee as form confession on contribution they are in the environment Work (Singleton, 2010) . It is hoped that if compensation given with appropriate in form salary , bonus, allowances and facilities in line with tasks carried out by employees , conditions This will increase satisfaction they , who in the end can spur productivity and reduce risk occurrence

cheating .

### **Morality Individual (X2)**

Morality related with view about characteristic base humans . In addition , the elements the main underlying morality covering understanding about idealism , including draft about goodness , what is desired , or proper aspects fought for For self itself , the rules that govern behavior permitted and prohibited behavior , as well as motivation or considerations that influence choice somebody in determine actions that are considered Correct or wrong. (Brooks & Dunn, 2014).

### **Effectiveness Internal Control (X3)**

COSO outlines that internal control is a series planned steps For ensure existence sufficient confidence in realize target something institution (Albrecht, 2012). Internal control includes strategies, objectives , targets, techniques and procedures applied . For realize vision organization . In addition that , internal control is functioning as step defense First in guard asset as well as For prevent and detect error as well as fraud (Kamaliah et al., 2018).

### **Culture Organization (X4)**

Culture A structure organization reflect system values, norms in the form of behavior and hope shared by all member organization the (Brooks & Dunn, 2014). Besides that (Fitriyah, 2021), explain that culture corporation is mechanism collective that has characteristics main thing that is appreciated and followed by all member organization , as well as functioning become characteristics typical differentiator between institution .

### **Pressure (Z)**

For do fraud , someone Possible experience stress . Stress This Can originate from need for money or also from non- financial factors like dissatisfaction to increasing work difficult . Deadline pressure become obstacle Because lack source Power available For finish task certain . Pressure time can happen Because various reasons , such as pressing deadlines , workload overwork many , or high expectations (Albrecht, 2012).

### **Influence Compliance Compensation**

Opinion(Rahayu et al., 2020) Increased sense of taste satisfied and employees motivated in work with proper compensation , with thus minimize possibility employee launch action cheating , such as steal asset company . Other research from (Adam, 2022) disclose that There is connection reversed meaning between eligibility remuneration and potential fraudulent actions , which means the more appropriate the compensation obtained , the more small possibility employee do fraud . Research this also emphasizes that compensation that is not in accordance Can be one of reason main trigger fraud in organizations , especially in the Regency SKPD environment Majalengka . As base from matter said , the hypothesis can formulated like This :

H1: Compensation Suitability Influences Accounting Fraud

### **Influence Individual Morality Against Accounting Fraud**

Opinion (Kharisma Febriani et al., 2024), morality individual play a role as important internal elements in pressing trend occurrence fraud in the field accounting . Morality covers the values and principles contained within guiding self action , so that the more tall the moral integrity of a person , the more low the opportunity For do cheating . High level of morality tend push somebody For act in accordance with principle truth . In line with aspect rationalization from theory triangle cheating .

Which supports individual moral outcomes give influence on fraud from (Paramitha & Budiasih, 2024), the more the better a person's morals , the better big his business For avoid fraud in accounting . People with thinking individual with standard ethics tall will consider the interests of others and adhering to moral principles . This play a role in prevent they follow as well as in practice fraud accounting . Based on study previously , hypothesis can formulated :

H2: Individual Morality Influences Accounting Fraud

**Influence Effectiveness of Internal Control Against Accounting Fraud**

In the research (Masni & Sari, 2023), system internal control contributes in a way positive and meaningful in prevent fraud related to village funds . This shows that the more good and sturdy implementation internal supervision in village fund management , then possibility occurrence fraud will the more small .

Study (Febrianti & Kusmawati, 2022) show that control internal has crucial role in reduce possibility occurrence fraud with increase supervision , distribution tasks , as well as mechanism detection beginning to action fraud . Effective internal controls support maintenance authenticity report finance and protect asset organization from abuse . As base from matter said , the hypothesis can formulated like This :

H3: The Effectiveness of Internal Control Influences Accounting Fraud

**Influence Culture Organization Against Fraud Accountancy**

Study (Djaelani & Zainuddin, 2019), culture an organization that upholds ethics impact influential bad in a way statistics on probability occurrence action fraud reporting . This means that if mark ethics organization or company when the more solid and positive , then the risk of fraud will reduce .

Study other (Farasila & Riyanto, 2022) explain to improve success For prevent fraud in A organization, namely by cultivating a positive and solid organizational culture . A culture that encourages values ethics and integrity become aspect crucial in build awareness as well as commitment employee For keep away self from action fraud . Based on study previously , the allegation scientifically presented is :

H4: Culture Organization influential to Fraud Accountancy

**Time Pressure in Moderating Variables Independent To Fraud Accountancy**

Factors pressure can increase opportunity occurrence fraud in report finance (Nakashima, 2021). Pressure time Can add or reduce connection between various related elements with fraud in accounting . In the condition with pressure significant time , someone Possible more prone to do fraud although he get proper reward , have high moral principles , operating in system system optimal internal control , as well as Work in environment supporting organizations .

Research conducted by(Daffa Haenidya & Susi Dwi Mulyani, 2023) show that limitation time can hinder moral development in detect fraud , but matter This No impact on the level sensitivity ethics and auditor's ability to find cheating . As base from matter said , the hypothesis can formulated like This:

- H5: Compliance compensation influence on fraud accounting moderated by pressure time in units education level above in Batam City
- H6: Morality individual influence on fraud accounting moderated by pressure time in units education level above in Batam City
- H7: Effectiveness internal control affects fraud accounting moderated by pressure time in units education level above in Batam City
- H8: Culture organization influence on fraud accounting moderated by pressure time in units education level above in Batam City

**RESEARCH METHODS**

In the study this , the population in question is Educational Units in Indonesia consisting of of 40 state senior high schools and vocational schools. The number of respondents consisting of 120 respondents from treasurer and treasurer servant from every Educational units . Considerations is Because respondents respondents studies This is managing staff preparation , use , and reporting realization budget , as well as as implementer budget area .

Through questionnaire data, this is the method used as a data collection method. Questionnaire consists of on structured items with option answer fixed that can direct chosen with desires , views , attitudes , situations , or opinion personal they ( Sugiyono , 2019). The questionnaire used reference in studies This referring to literature diverse has tested previously . Type survey This use instrument closed with system evaluation Likert .

Variables fraud accounting (Y) is assessed with use five- level scale , namely strongly agree and strongly disagree. As a measurement indicator the variables used fraud obtained from the study (Najahningrum, 2013). Where are the indicators for evaluating variables covering financial data manipulation , embezzlement source power , as well as corruption .

Variables suitability compensation (X1) is assessed with use five- level scale , namely strongly agree and strongly disagree . Indicator which is used for measure variables This taken from studies conducted by (Argarini, 2015). Several indicator used For measure variables This financial data manipulation , embezzlement source power , as well as corruption .

Variables morality individual (X2) is measured with use five- point interval scale , which uses five- gradation scale from total disagreement to agreement full . For study This is the indicator used

For assess variables taken from research that has been done by (Dewi, 2017). Parameters used in evaluation variables This covering objective punishment & obedience , individualism & goals , interpersonal norms, morality system social , goals control socio-legalistic as well as orientation of the heart .

Variables effectiveness internal control (X3) is assessed with using the five- option model response . In research this , the assessment parameters For system control organization taken from study conducted by (Najahningrum, 2013). Evaluation variables This consists of of five indicators consists of from environment control , evaluation risk , activity supervision , internal communication , and monitoring periodically .

Variables culture organization (X4) is assessed with using a five- level perception model . Indicators the variables used taken from studies conducted by (Najahningrum, 2013). Several indicator used For measure variables This covering apply visible role , communicate ethical expectations , giving training ethical , means real , and give mechanism protection .

Variables morality individual (X2) is measured with use five- point interval scale , which consists of of five levels agreement . For study this , the indicator used in evaluation variables taken from research that has been conducted by ( Layinah , 2020) Parameters used For evaluate variables This covering pressure budget time and allocation staff / employees .

Evaluation techniques in studies This used For information statistics is non- parametric use *Partial Least Squares - Structural Equation Model* (PLS-SEM) with help application SmartPLS 4.0. PLS-SEM includes two subsystems , namely part indicators and structures relationship . External model covers analysis validity and consistency , while part structural covering coefficient determination , relevance predictive , model fit , and testing theory (Purwanto & Sudargini, 2021).

## RESULTS AND DISCUSSION

### Evaluation of Measurement Model ( *Outer Model* )

Convergent validity Can utilise weight external each parameter If *loading* factor results more from 0.70, then That fulfil criteria validity convergent ( Sholihin and Ratmono , 2020). In addition , it can also be measured with *Average Variance Extracted* (AVE) if AVE value is higher from 0.05.

**Table 1. Average Variance Extracted (AVE)**

Variable	AVE	Information
Compensation Suitability	0,536	Valid
Individual Morality	0,572	Valid
Effectiveness of Internal Control	0,626	Valid
Organizational culture	0,590	Valid
Time Pressure	0,581	Valid
Accounting Fraud	0,506	Valid

Source: Output SmartPLS 4.0

Table 1 indicates that all The construct passed the convergence test . The AVE value has in accordance with criteria , so that indicator from every latent variables are considered valid for reflect every the variables .

Testing discriminant done with the Fornell-Larcker approach , namely through comparison mark AVE root against connection between variables construct , with testing that number AVE root of every construct should more big compared to with other constructs ( Sholihin and Ratmono , 2020).

**Table 2. Fornell Larcker Criterion**

Variable	Organizational culture	Accounting Fraud	Effectiveness of Internal Control	Compensation Suitability	Individual Morality	Time Pressure
Organizational culture	<b>0,768</b>					
Accounting Fraud	0,234	<b>0,712</b>				
Effectiveness of Internal Control	-0,058	0,193	<b>0,791</b>			
Compensation Suitability	0,100	0,165	-0,026	<b>0,732</b>		
Individual Morality	-0,017	0,142	0,054	-0,183	<b>0,756</b>	
Time Pressure	-0,085	-0,233	0,053	-0,026	-0,107	<b>0,762</b>

Source: Output SmartPLS 4.0

On table 2 values *Fornell Larcker criterion* shows better results tall compared to with numbers in identical rows and columns . Validity good discriminant This show that every latent variables such as fraud accounting , compliance compensation , personal ethics , values organization , system supervision and pressure time in a way significant measure different concepts .

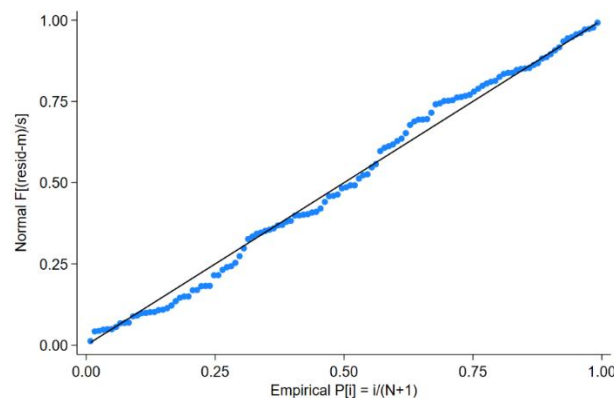
Testing reliability on SmartPLS using two *Cronbach's Alpha* and *Composite Reliability* Method with values the If all over construct is above 0.70 then Can considered reliable .

**Table 3. Cronbach's Alpha dan Composite Reliability**

Variabel	Cronbach's Alpha	Composite Reliability
Compensation Suitability	0,898	0,912
Individual Morality	0,857	0,889
Effectiveness of Internal Control	0,856	0,893
Organizational culture	0,827	0,878
Time Pressure	0,900	0,906
Accounting Fraud	0,878	0,902

Source: Output SmartPLS 4.0

In table 3 for testing reliability , every tested variables *Cronbach's Alpha* and *Composite Reliability* have proven scores Because Already fulfil criteria the results that more big from 0.70.

**Figure 2.** Normality Test Results

Source : Stata 18 Processed Data

Figure 2 shows point blue indicates the limits of normality , followed by a slash for ideal distribution . Distribution pattern according to the diagonal line. The rest shows normal.

Multicollinearity test measured with mark analysis *Collinearity Statistics* (VIF). The expected value is below 5 to avoid There is multicollinearity between construct exogenous.

**Table 4.** Multicollinearity Test Results

Variables	Fraud Accountancy
Compliance Compensation	1,085
Morality Individual	1,075
Effectiveness Internal Control	1,059
Culture Organization	1,023
Time Pressure	1,061
Time Pressure moderates Compliance Compensation	1,106
Time Pressure moderates Morality Individual	1,100
Time Pressure moderates Effectiveness Internal Control	1,110
Time Pressure moderates Culture Organization	1,057

Source : Processed Data SmartPLS 4.0

Findings from analysis multicollinearity listed In table 4, the VIF value is the highest is 1,110, while the lowest is 1.023 because That in conclusion that No There is intercorrelation tall between construct in the model studied.

**Table 5.** Heteroscedasticity Test Results

	Keterangan
Prob > chi2	0,9894

Source: Processed Data SmartPLS 4.0

Testing heteroscedasticity implemented with using *the Breusch–Pagan/Cook–Weisberg* test through data processing, namely Stata. From table 5 above , we get mark *Prob > chi2* of 0.9894 ( $> 0.05$ ) which indicates that residual variance in model remain . Therefore that , regression model free from problem heteroscedasticity and results estimate can understood with reliability .

Coefficient value determination ( $R^2$ ) produced indicates how much effective independent variables in explain differences that occur in variables dependent . In table 6 below , it shows results analysis mark determination ( $R^2$ ) shows 0.217. This means that the independent factor in study only explain approximately 21.7% variation in the phenomenon fraud accounting . Meanwhile that , variable external that is not explained in research This Can give explanation For the remaining data .

**Table 6.** Test Results of  $R^2$ 

	<i>R Square</i>	<i>R Square Adjusted</i>
Accounting Fraud	0,217	0,153

Source: Processed Data SmartPLS 4.0

PLS model assessment can also be done through  $Q^2$  indicator which measures Power model prediction . In accordance with  $Q^2$  test results contained in table 7,  $Q$  value <sup>2</sup> For fraud accountancy is 0.080. Based on calculation said , can concluded that  $Q^2$  value which shows ability his prediction small , but still valid.

**Table 7. Test Result of  $Q^2$**

	$Q^2$
Accounting Fraud	0,080

Source: Processed Data SmartPLS 4.0

$Q^2$  Test evaluate influence relatively from variables external or variables trigger to internal variables or affected variables . Measurement for this test is If  $F^2$  value <sup>of</sup> 0.35 indicates impact variables outside of the variable in the significant and if  $F$  value <sup>2</sup> less from 0.35 then considered weak . Can be seen in the following table 8:

Testing hypothesis implemented with use method *bootstrapping* . Bootstrapping aims suppress bias in distribution of research data that is not normally distributed . Testing done with t-test based on statistical threshold of 1.96 at the 5% significance level which indicates level confidence 0.05. Testing evaluation of the model in namely the importance test influence direct of each variable.

**Table 8. The Results of  $F^2$**

Variable	$F^2$
Compensation Suitability	0,034
Individual Morality	0,027
Effectiveness of Internal Control	0,058
Organizational culture	0,058
Time Pressure	0,063
Time Pressure Moderates Compensation Suitability	0,016
Time Pressure Moderates Individual Morality	0,002
Time Pressure Moderates Internal Control Effectiveness	0,003
Time Pressure Moderates Organizational Culture	0,015

Source: Processed Data SmartPLS 4.0

#### **H1: Conformity Compensation (X1) Influential ) To Fraud Accounting (Y)**

Analysis of the t-test above , the calculated t- value For suitability compensation recorded at 1.360 with a p-value of 0.174. Because the t- statistic value is below 1.96 and the p-value of 0.174 exceeds 0.05. These results shows H1 is rejected with meaning that suitability in giving compensation No give impact significant to practice fraud accountancy .

#### **H2: Morality Individual (X2) Influential To Fraud Accounting (Y)**

Based on t-test analysis , individual morality has a figure of 1.414 with a p-value of 0.157. These results shows H2 is rejected and explains if morality individual not yet able give influence significant because the t statistic is  $< 1.96$  and the p value is  $0.157 > 0.05$ .

#### **H3: Internal Control Effectiveness (X3 ) Has an Influence To Fraud Accounting (Y )**

According to t-test analysis , calculated t- value For effectiveness Internal control was recorded at 2.248 with a p value of 0.025 , so H3 was accepted . These results states X3 has influence significant to Y because its t statistic  $> 1.96$  and p value  $0.025 < 0.05$ .

#### **H4: Culture Organization (X4) Influential To Fraud Accounting (Y)**

Based on t-test analysis , calculated t- value For culture organization recorded at 2.463 with a p value of 0.014 , then H3 is accepted . Because is above 1.96 and its p-value not enough from 0.05, then in conclusion X4 have influence significant against Y

#### **H5: Compensation Suitability ( X1 ) Influences Fraud Accounting (Y)**

#### **Moderated by Time Pressure ( Z)**



The results of the t statistics show effect pressure time moderate suitability compensation to fraud accountancy is 1.118 with a p value of 0.264. Showing a higher number low compared to 1.96 and p value  $0.264 > 0.05$  so H5 is rejected . So pressure time No capable influence connection X1 against Y

**H6: morality individual (X2) Influential Fraud Accounting (Y) Moderated by Time Pressure ( Z)**

The results of the t statistics show effect pressure time moderate morality individual to fraud accountancy is 0.416 with a p value of 0.678. The value shows more low compared to 1.96 and p value  $0.678 > 0.05$  then H6 is rejected . The results are stated pressure time No capable influence X2 against Y

**H7 : Internal Control Effectiveness (X3 ) Has an Influence To Fraud Accounting (Y) Moderated by Time Pressure (Z)**

The results of the t statistics show effect pressure time moderate X3 against Y is 0.589 with a p value of 0.556. Hypothesis H7 is rejected Because the t- statistic value more low compared to 1.96 and p value  $0.556 > 0.05$ . So that can stated that pressure time No capable influence internal control over Fraud Accountancy .

**H8: Organizational Culture (X4 ) Has an Influence To Fraud Accounting (Y) Moderated by Time Pressure ( Z)**

The results of the t statistics show effect pressure time moderate culture organization to fraud accountancy is 1.106 with a p value of 0.269. It is worth more low compared to 1.96 and p value  $0.269 > 0.05$ . So from that , H8 is rejected and can be stated that pressure time No capable influence culture organization to fraud accountancy .

According to testing on hypothesis what was done seen T value for influence morality individual against accounting fraud is 1.414 with a P-value of 0.157. Because the T result is less from 1.96 and the P value exceeds 0.05, then compensation No impact significant impact to fraud in accounting . With Thus , H2 is rejected. In line with what was stated (Syahrudin & Susanto, 2025) Where morality in every individual No influential significant to fraud Because stressful circumstances , such as need financial or pressure from superiors . Morality somebody can influence connection between skill and deception in accounting. However , morality That Alone No influential direct or important in fraud (Djuniar et al., 2021) .

Hypothesis results third show If variables X3 has a T- statistic of 2.248 and P-value of 0.025. A P-value below 0.05 is telling system strong control impactful and in a real influence behavior cheating in accounting . Therefore that is , H3 is accepted in line with study (Febrianti & Kusmawati, 2022) . If internal control in organization walk with effective , possible the occurrence of accounting fraud will decreases . Whereas if it is not effective, there will be an increase accounting fraud (Yamaly & Adelia, 2022) . Compliance to important internal controls For procedure use progress work , purchase tools and usage facilities . Rules This valid For all party related and supervised by the authorities (Putri & Hariani, 2021) .

Output from testing theory This show that variables culture organization by fraud accountancy has a T- statistic of 2.463 and a P-value of 0.014. A P-value below 0.05 indicates culture organization impactful and significant about action cheating in accounting . So from that is , the assumption in H4 is accepted in line with study (Farasila & Riyanto, 2022) Culture organization play a role important in influence attitude individuals in the environment it works . Positive culture support development character employee become honest and ethical , so that capable avoid action fraud (Yanti et al., 2023) . Research (Agustiawan et al., 2022) express repair quality culture organization will in line with decline level fraud in the organizational area .

Based on hypothesis test results table 9 for hypothesis fifth until with eighth , visible that pressure time No moderate connection variables suitability compensation , personal ethics , power system supervision , and values culture organization in prevent accounting fraud . Because the T- statistic is below threshold and high P-value . So you can In conclusion , the hypotheses in H5, H6, H7 and H8 are stated rejected . Study from (Najib & Suryandari, 2017) support H5 rejected show system proportional rewards capable push spirit and quality of audit with pressure budget time tall tend sacrifice time rest . Then, hypothesis H6 states that personal morals No impact real in accounting fraud practices moderated with condition pressure time . Morality somebody No always Enough For prevent fraud on the spot

work . When there is encouragement For fast and get results , workers often face pressure big time (Pramesti & Wulanditya, 2021) .

Temporary that is , the hypothesis H7 is rejected supported by research (Soedarsono & Sonhaji, 2023) show that moment face pressure big from outside , such as deadline tight deadline or request fast results , system internal control does not functioning with good . In the situation There is trend For put aside procedures to speed up work . Lastly , hypothesis H8 states that No there is role culture significant organization to fraud accountancy moderated by pressure . Research show that as good as whatever values culture accepted by a organization , no always Can direct prevent occurrence practice fraud in accounting , in particular If values the No implemented in a way real in activity daily .

## CONCLUSION

### Conclusion

Focus study This is examine driving elements a employee or leader For involved in action fraud in accounting , remembering moment This frequency cheating in the environment government , especially in sector education , experiencing increase . This is in line with (ICW, 2024) which reveals results monitoring action cheating done For evaluate level corruption from year to year as well as For explore a number of variables in a way more deep , such as vulnerable areas or map patterns corruption . From the results data processing in studies this , the following conclusion :

1. Compliance compensation No give impact positive in a way statistics on accounting fraud in units education in Indonesia.
2. Morality individual No give influence real and positive impact on accounting fraud practices in the unit education in Indonesia.
3. Effectiveness proven internal control impact positive and significant impact on accounting fraud in educational units in Indonesia.
4. Culture organization impact real and positive on cheating accounting in units education in Indonesia.
5. Time pressure No moderate connection suitability compensation to action *fraud* accounting in units education in Indonesia.
6. Pressure time No moderate connection morality individual towards action *fraud* accounting in units education in Indonesia.
7. Pressure time No moderate connection effectiveness internal control over action *fraud* accounting in units education in Indonesia.
8. Pressure time No moderate connection culture organization to action *fraud* accounting in units education in Indonesia.

### Suggestion

This study give recommendation important For study future . Researchers expected use size or different indicators For get corner more perspective deep . Expand amount sample No only on one level education is also recommended so that the results more relevant . Research furthermore need he added variables others , such as asymmetry information or obedience rules , because there are 78.3% of variables that can be influence fraud accounting . Pressure factors time is also a must investigated more carry on as independent variable or variables mediation . With follow recommendation this research upcoming expected can help understand and prevent fraud accountancy .

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