



The Role of Whistleblowing in Moderate Factors Affecting Accounting Fraud Tendencies

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General Background: Nearly 46% of companies worldwide reported cases of economic crime fraud in the past two years. The average company reported losing 5-10% of revenue due to fraud, including accounting fraud. **Specific Background:** From 2016 to date, more than 120 cases of fraud have been recorded in Indonesian state-owned enterprises, one of which is accounting report fraud. **Knowledge Gap:** Although whistleblowing is important, its moderating role in increasing information asymmetry, integrity and suitability of financial compensation on the tendency of accounting fraud is still not widely used. **Aims:** This research is intended to examine link information asymmetry, integrity and suitability of financial compensation on the tendency of accounting fraud which is moderated by whistleblowing. **Methods:** The 37 state-owned enterprises, 13 companies passed the sampling criteria and employees as financial managers, financial staff, accounting managers, and accounting staff were sampled. Data collection used questionnaires and interviews. The analysis technique used multiple linear regression and moderated regression analysis. **Results:** Whistleblowing strengthens the interaction relationship between information asymmetry and the tendency for accounting fraud and weakens the interaction relationship between integrity and the tendency for accounting fraud. **Novelty:** This study introduces whistleblowing as a moderating variable, which offers a new perspective on the tendency of accounting fraud in state-owned enterprises. **Implications:** This study explores the importance of whistleblowing systems in business activities. Information asymmetry and integrity has an influence on the tendency for accounting fraud suggesting that such disclosure can enhance public trust.

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INTRODUCTION

Financial reports provide an overview of the company's condition at a certain time. Company management makes every effort to provide the best possible picture of the company's situation. This can result in financial reports being manipulated to make the company's condition look good. (Rahardjo, 2018) means that fraud is the harshest form of violation of ethics, contracts and regulations, where there are elements of intent and deception. Based on ACFE observation in 2019, the most frequent fraud in Indonesia was corruption with a figure of 64.4%. These results have proven that corruption is irregularities that often arise in Indonesia.

Fraud that occurs in the field of accounting in state-owned, regional and private companies indicates that ethical actions cannot be taken lightly. The impacts and consequences resulting from accounting irregularities are inevitable. The company will experience quite large losses because of it. The tendency for accounting fraud is behavior that tends to commit financial fraud or misuse assets or illegal behavior through breach of trust. According to (Apriadi & Fachriyah, 2015) states that the trend of accounting fraud is defined as an action that results in reporting errors in financial reports or deliberate actions in using organizational resources unreasonably and misrepresenting facts to obtain personal gain. The tendency for accounting fraud can cause major losses for a company and can create moral problems in the workplace (Salem, 2012). The loss is a serious problem that needs to be controlled. The factors that can trigger accounting fraud include information asymmetry, integrity and appropriateness of financial compensation.

Information asymmetry is an aspect that is thought to be able to persuade the tendency of accounting fraud. According to (Atmaja, 2008), information asymmetry is the condition that more information is owned by only one party. Investors have less information than company management. Information asymmetry has levels varying from very low to very high. Information asymmetry has an important role in financial regulations.

Integrity is the next factor that influences bad accounting. According to (Mulyadi, 2016) Professional standards emerge based on integrity. Inadvertent mistakes made and differences of ideas are acceptable to integrity, but circumstances or abandonment of principles are unacceptable, as well as according to (Hari & Zen, 2022). An individual's lack of Integrity can trigger unethical actions such as the tendency to commit a situation or abuse something that does not belong to them.

Compensation is defined as payment, wages or rewards given to workers for their work, such as goods, money and/or facilities. (Drastyana, 2021). Fraud occurs because the compensation received by employees is incompatible with what they do, resulting in employees committing fraud.

Due to the large number of cases of fraud and financial irregularities, a whistleblowing system (WBS) was formed which is expected to be a tool in minimizing fraud in

companies and governments. Whistleblowing is a fraud prevention mechanism by carrying out reporting actions by individuals when they first detect indications of fraud in their surroundings. (Sudarmanto et al, 2021).

The implementation of whistleblowing in the BUMN environment is required by the Ministry of BUMN in accordance with the Regulation of the Minister of BUMN Number PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance, with the aim of detecting and preventing detrimental practices, such as corruption, collusion, nepotism, and various other violations (Menteri BUMN, 2011). This system is required to be an internal oversight element to ensure the integrity, transparency, and accountability of the company. In non-state-owned companies, the implementation of WBS has been carried out by some companies, especially those with high awareness of good corporate governance. However, its implementation is not evenly distributed, depending on several factors such as company size, industrial sector, organizational culture, and legal awareness and business ethics.

Studies conducted by (Suma, 2016), (Komala et al, 2019), explain that information asymmetry actually influences accounting fraud, so as the level of Information asymmetry increases, the greater the possibility of committing fraud. In research by (Setiawan et al, 2015), (Widjajanti & Wahyuni, 2019) stated that information asymmetry has no work on accounting fraud.

Research conducted by (Dewi & Ratnadi, 2017), (Lestari & Supadmi, 2017), resulted that integrity has a negative impact on accounting fraud. Different from studies conducted by (Singih et al, 2017), (Rizkika & Budiarto, 2018) where the study results state that integrity has an important consequences on the tendency for accounting fraud.

Research (Chasanah, 2018), (Yulianto, 2020) concludes that the suitability of compensation has no impact on the tendency for accounting fraud. However, this is not in accordance with research conducted by (Handayani et al, 2021), (Dedy et al, 2017) stated that the suitability of compensation influences the tendency for accounting fraud. Research conducted by (Asiah & Rini, 2017), (Dedy et al, 2017) say that whistleblowing has an influential on fraud. Contrary to studies by (Cahyo & Sulhani, 2017) which states that there is no influence between the WBS and accounting fraud.

Based on a survey conducted at PT. Kodja Bahari Dock & Shipping, the employee explains that the compensation provided by the entity does not correspond to the type of work the employee does at the company. The compensation received by financial employees and civil service employees is the same. Even though the tasks carried out by financial employees are more difficult. Based on a survey conducted at Perum Damri, employees explained that the compensation they received was not commensurate with the reciprocity they received for their work. Based on a survey conducted at PT. Hutama Karya, a finance employee explained that the compensation given was commensurate with his job responsibilities. However, there are calculations regarding

compensation that are not known to employees. This can trigger information asymmetry where management has more information than employees.

Based on the explanation above, the relatively underexplored area of whistleblowing as a moderating factor in accounting fraud. There is an inconsistency in whistleblowing effects and lack of studies focusing on moderating effects. So the aim of the research is to understand the influence of Information asymmetry, integrity and appropriateness of financial compensation on the tendency of accounting fraud with whistleblowing as a moderate variable.

Agency Theory

An agency relationship occurs when one party (the principal) delegates responsibility to another party (the agent) to perform a task or make a decision on behalf of the principal (Jensen & Meckling, 1976). One of the problems in this theory is information asymmetry, because there is a possibility that agents hide information that is detrimental to the principal. Whistleblowing is one mechanism to prevent or detect agency problems. Whistleblowers can act as internal supervisors who report agent violations to the principal. In corporate governance, the Principal (shareholder) utilizes the board of commissioners and audit committee to oversee the performance of the agent (management). In relation to State-Owned Enterprises, the Government as the principal utilizes regulatory mechanisms, audits, and performance evaluations to ensure that BUMN (agents) carry out their duties in accordance with the goals of the state (Shleifer & Vishny, 1997).

Tendencies in Accounting Fraud

Fraud is a violation of the law by people from inside and/or outside the entity to gain profit to the detriment of other parties (Tuanakotta, 2014). Fraud is a legal concept that has a broad scope. Fraud on financial reports that is carried out intentionally is known as accounting fraud (fraud). The term accounting fraud is defined as fraud or cheating in the financial sector (Lazimatul & Zulfaidah, 2020). The tendency of accounting fraud is a thread of unreasonable, fraud is carried out by individuals or organizations to obtain money, wealth or services for their own interests and harm the government (Amalia et al, 2015). According to (Lazimatul & Zulfaidah, 2020), the tendency for accounting fraud has several indicators, including falsifying accounting records or other supporting documents, deliberately removing important transaction events from financial reports, stealing assets and presenting reports that do not comply with accounting principles.

Whistleblowing

Whistleblowing is an employee's attempt to report fraud committed by his colleagues or superiors. His motivation was ethical, not out of displeasure to his co-workers or superiors. (Sihotang, 2020). Reporting violations (whistleblowing) is exposure of unlawful acts, unethical/immoral acts or disclosure of other acts by employees or bosses that are

detrimental to the head of the entity who can punish the fraudulent acts (Tuanakotta, 2010). According to (Zimbelman, 2014), the elements that can make a WBS function effectively are anonymity, independence, access and follow-up. (Latan et al (2019) created a framework known as the Whistleblowing Triangle to analyze three factors covering the intention to report violations, including individual, situational, and systemic factors. (Gao & Brink (2017), several determinants of the intention to disclose wrongdoing include the characteristics of the whistleblower, the recipient of the report, the perpetrator, the nature of the wrongdoing, and the organization's characteristics.

Information Asymmetry

Asymmetry Information is a concept that recognizes that some parties in business transactions may have information advantages compared to other parties (Puspitaningtyas, 2015). Information asymmetry in the business dictionary is defined as a situation that shows the relationship between two parties who have unequal information between them. Besides that, Information asymmetry is a situation that shows the continuity of Information facilities between internal and external parties. Integrated reporting can increase transparency, reduce information asymmetry, and have a positive impact on investor perceptions (Muttakin et al, 2020). Information asymmetry has 2 types of indicators, Adverse selection and Moral hazard (Scott, 2015). By keeping the amount of Information the same, the greater the information asymmetry will be (Hughes et al, 2007). Several previous studies found that asymmetry has an impact on the tendency for fraud, such as research from (Muna & Harris, 2018), as well as research conducted by (Zainal, 2013), (Singgih et al, 2017), (Rizkika & Budiarto, 2018). So the following hypothesis is proposed:

H1 : Information Asymmetry influences the tendency for accounting fraud Integrity

Integrity is an adjective that refers to attitudes and behavior. If it is associated with the words organization or company, it will refer to organizational behavior (Rahardjo, 2018). Integrity is an employee's skill in conveying accurate information in accordance with existing facts (Khairani et al., 2021). Integrity is the behavior of carrying out work in accordance with norms, as well as obedience to continue carrying out these things. (Aribowo, 2019). Ethics and integrity are values that an accountant must have. Accountants must be able to analyze what is right and wrong and always make integrity a benchmark in every action (Sepasi, 2019). Integrity is sometimes understood in different ways from different perspectives, so its value as a moral guideline in work may have limitations (Audi & Murphy, 2006). According to (Puspitaningtyas, 2015), indicators of Integrity behavior is honesty, trustworthiness, commitment and consistency. Several previous studies found that integrity influences the tendency for accounting fraud, such as research from (Dewi & Ratnadi, 2017), (Lestari & Supadmi, 2017), but these results are different from research from (Singgih et al, 2017), (Rizkika & Budiarto, 2018). following hypothesis is proposed:

H2 : Integrity influences the tendency for accounting fraud

Suitability of financial Compensation

Compensation is an appreciation given directly or indirectly in the form of appreciation from the company to its employees (Meithiana et al., 2018). Compensation is a form of respect given by an organization to workers for the participation given to that entity (Mulyadi, 2016). Meanwhile, according to (Sudaryo et al., 2018) Compensation is an award received by workers as a form of gratitude for their performance. According to (Mulyadi, 2016), compensation indicators are in the form of direct compensation and indirect compensation. Several previous studies found that appropriate compensation influences the desire to commit fraud, such as research from (Dedy et al., 2017), (Handayani et al., 2021), (Sunaryo, 2019), but these results are different from research from (Chasanah, 2018), (Yulianto, 2020), and (Animah, 2018). So the following hypothesis is proposed:

H3 : The suitability of financial compensation influences the tendency for accounting fraud

Information Asymmetry on Accounting Fraud Trends Moderated by Whistleblowing

Information asymmetry is an event when the principal has less guidance than management. Information asymmetry also occurs when management knows the picture of the future than shareholders. Information asymmetry between managers (agents) and owners (principals)/(investors) can lead to accounting fraud in the procedures of preparing financial reports (Chasanah, 2018). Research (Asiah & Rini, 2017), said that whistleblowing has a negative and significant effect on the tendency for accounting fraud. Based on this, the better whistleblowing is in moderating the application of Information asymmetry, the rarer the occurrence of accounting fraud.

H4 : The Effect of Information Asymmetry on Accounting Fraud Trends Moderated by Whistleblowing

Integrity on Accounting Fraud Trends Moderated by Whistleblowing

Integrity is the employee's obligation to be honest without having to compromise the confidentiality of the service recipient. Integrity is an individual's commitment to carrying out their duties according to applicable norms. Integrity is a moral principle that is impartial, honest, someone with high integrity will look at the actual facts and present the facts as they are. If individuals have a lack of integrity, this can trigger fraud or misappropriation of something that is their right (Anggara et al., 2020). A study by (Dedy et al., 2017) whistleblowing has a significant negative effect on the tendency for accounting fraud. Based on this, it means that the implementation of whistleblowing in moderating the implementation of Integrity makes fraud weaker. So the following hypothesis is proposed:

H5 : The Effect of integrity on Accounting Fraud Trends Moderated by Whistleblowing

Suitability of financial Compensation on Accounting Fraud Trends Moderated by Whistleblowing

Compensation is a way to appreciate employee performance for their contribution to the organization (Enny, 2019). Compensation means financial rewards and benefits for employees as part of an employment contract (Akbar & Wijoyo, 2021). Observation by (Dewi et al., 2018) that whistleblowing has a negative and significant effect on the tendency to cheat. Therefore, whistleblowing can moderate the appropriateness of the application of financial compensation, making accounting fraud more difficult. So the following hypothesis is proposed:

H6 : The Effect of Suitability of financial Compensation on Accounting Fraud Trends Moderated by Whistleblowing

METHODS

Types of Research

This research uses associative to see the connection between the influence of variables information asymmetry, integrity and appropriateness of financial compensation on the tendency of accounting fraud with whistleblowing as a intermediate variable. According to (Fauzi et al., 2019), if linkage only explains relationships then the study is correlational research. However, if the relationship explains the influence then it means causal.

Research Variables And Variable Measurement

Research variable and variable measurements in this research are as follows:

[\[Table 1 about here\]](#)

Research Data

The number of people studied in this research were all workers in the finance and accounting department as financial managers, financial staff, accounting managers and accounting staff at State-Owned Enterprises in Palembang City. Purposive sampling is used for sampling with the following criteria: Relevant employees who work for BUMN in Palembang, Relevant employees who work for BUMN who are willing to research trends in accounting fraud, Relevant employees who work for BUMN that support research are required to comply with health protocols

Data Collection and Data Analysis Methods Data

Data collection in this studies is primary data in the form of interviews and questionnaires. Researchers sent questionnaires to employees in the finance and accounting departments of state-owned companies in the city of Palembang. Questionnaires were distributed directly to research respondents. Some ethical considerations in data collection are voluntary participation, informed consent, confidentiality, equality, fairness, integrity and honesty. The data analysis technique used is assisted by the SPSS program with Likert scale. SPSS is used because it provides statistical analysis methods needed by this study, including validity analysis, reliability, hypothesis testing, nonparametric statistics, and

multivariate analysis. SPSS also supports survey data, various visualizations, can maintain research transparency, high integration capabilities, and its programs are continuously updated to meet user needs. The thing that needs to be done first is to comply with the requirements of the OLS (Ordinal Least Square) method with the following observations:

The Validity Test

The questionnaire must be valid. A questionnaire is recognized as valid if the statements are capable of being expressed. It is said to be significant by looking at the comparison of the calculated r value with the r table (Sujarweni, 2019).

The Reliability Test

Reliability testing is used on valid statement points. The questionnaire is declared reliable if the respondent's answers to the statements are constant and stable over time (Sujarweni, 2019).

The Normality Test

This test is useful for evaluating whether the regression model has a normal allocation or not. P-P graph plots and KolmogorofSmirnov statistical tests were used (Sujarweni, 2019).

The Multicollinearity Test

This test is to see whether or not there are twin independent variables in a test. Similarities between independent variables will create a very close appearance. Another goal is to avoid etiquette in making decisions regarding variable partial test results (Sujarweni, 2019).

The Heteroscedasticity Test

Heteroscedasticity of service trials residual variance from each observation period. Data points should be spread around the number 0, not gathered together and should not form changing patterns. (Sujarweni, 2019).

Determination Coefficient Test

The purpose of R² is to measure the percentage change in the dependent variable caused by the independent variable. The greater the value, the higher the transfer percentage, and vice versa. (Sujarweni, 2019).

Multiple Linear Regression Analysis

This analysis is intended to measure the influence of Information asymmetry, integrity and equality of compensation on the tendency of fraud with the aim of prove the truth of what is proposed in this research, which the model below (Sujarweni, 2019):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Note:

Y = Tendencies in accounting fraud

α = Constant

$\beta_1 - \beta_3$ = Regression coefficient

X₁ = Information Asymmetry

X₂ = Integrity

X₃ = Suitability of financial Compensation

e = Error Term

Partial Test (T Test)

The t test is useful for evaluating the influence of each independent variable on the dependent variable. Often referred to as the individual t test (Sujarweni, 2019). The t test in this research includes. The Effect of Information Asymmetry on the Tendency of accounting Fraud, The Effect of Information Integrity on the Tendency of accounting Fraud, The Effect of Suitability of financial Compensation Information on the Tendency of accounting Fraud.

Moderated Regression Analysis (MRA)

MRA or interaction test is a regression that contains elements of mutual attraction (Liana, 2009). MRA (Moderated Regression Analysis) or interaction test is a special application of multiple linear regression used in research to determine whether the moderating variable strengthens or weakens the relationship between the independent variable and the dependent variable (Ghozali, 2016). The model of this research is as follows:

$$\text{Equation 1} = Y = \alpha + b_1 X_1 + b_1 X_4 + b_1 X_1 X_4$$

$$\text{Equation 2} = Y = \alpha + b_2 X_2 + b_2 X_4 + b_2 X_2 X_4$$

$$\text{Equation 3} = Y = \alpha + b_3 X_3 + b_3 X_4 + b_3 X_3 X_4$$

Note:

Y = Tendencies in accounting fraud

α = Constant

X₁ = Information Asymmetry

X₂ = Integrity

X₃ = Suitability of financial Compensation

X₄ = Whistleblowing

X₁X₄ = Interaction of Application of

Information Asymmetry and

Whistleblowing

X₂ X₄ = Interaction between Integrity and Whistleblowing

X₃ X₄ = Interaction between Suitability of Financial Compensation and Whistleblowing

b₁, ..., b₃ = Regression coefficient of variable X

Moderating variables are divided into 4 types, including pure,

quasi, homologizer and predictor moderation (Solimun, 2011). In this research moderation is used to see. The influence of Information asymmetry on the tendency of accounting fraud with whistleblowing as a moderating variable. The influence of Integrity on the tendency of accounting fraud with whistleblowing as a moderating variable. The influence of appropriateness of financial compensation on the tendency of accounting fraud with whistleblowing as a moderating variable

RESULTS AND DISCUSSION

The Validity Tests

The validity experiment is carried out to analyze the concept-forming items that have been prepared to describe variables if the statement r -table is smaller than r count. The r -table value for the sample that represents the population of this study is 41 respondents with a significance level of 5% and $(df = N - 2)$ then $n = 41 - 2 = 39$ is 0.3081. So, if r -count is smaller than 0.3081 then the statement is considered invalid. This validity test was carried out and the following data was obtained:

[\[Table 2 about here\]](#)

The results of validity testing carried out on each statement of this research variable were declared valid and can be used as research data.

The Reliability Test

A variable is declared reliable if the Cronbach's Alpha coefficient value is > 0.6 . This reliability test was carried out and the following data was obtained:

[\[Table 3 about here\]](#)

The results of reliability testing above, Cronbach's Alpha Item variable information asymmetry $0.746 > 0.6$, integrity variable $0.748 > 0.6$, financial compensation suitability variable $0.761 > 0.6$, whistleblowing variable $0.760 > 0.6$, and fraud tendency variable accounting $0.801 > 0.6$. All variables passed the reliability test, so that the questionnaire and these variables can be used for research.

The Normality Test

The data is normally distributed or cannot be tested for normality. This test is supported by a normal p-p plot dan non-parametric Kolmogorov-Smirnov statistical analysis:

[\[Figure 1 about here\]](#)

Based on [Figure 1](#), the normal P-P plot graph depicts points spread around the diagonal line, meaning that it passes the normality assumption test. To strengthen the research, the Kolmogorov test results is:

[\[Table 4 about here\]](#)

The significance value is $0.124 > 0.05$ so it is normally distributed.

The Multicollinearity Test

This test is to check the relationship between research variables. Good research prevents multicollinearity, resulting in small correlations between variables.

[\[Table 5 about here\]](#)

Based on table above, the tolerance variable for information asymmetry is $0.981 > 0.10$ with a VIF value of $1.019 < 10.00$; the tolerance variable for integrity is $0.517 > 0.10$ with a VIF value of $1.934 < 10.00$, and the tolerance variable for suitability of financial compensation is $0.516 > 0.10$ with a VIF value of $1.938 < 10.00$. There was no multicollinearity in this study.

The Heteroscedasticity Test

Heteroscedasticity functions to determine whether in a model there are differences in residual variance between reviews.

[\[Figure 2 about here\]](#)

On the image, no pattern was found, so that heteroscedasticity did not exist. To strengthen this argument, following are the output results:

[\[Table 6 about here\]](#)

Based on the heteroscedasticity test using the glesjer method, the asymmetry variable obtained a significance value of $0.833 > 0.05$, the integrity variable obtained value of $0.310 > 0.05$, and the suitability variable for financial compensation $0.248 > 0.05$. So the data in this study does not have heteroscedasticity problems.

Determination Coefficient Test

This test is to weigh the strength of the model, here are the test results:

[\[Table 7 about here\]](#)

From table above that R^2 is 0.549. This value shows that the propensity factor for accounting fraud is significantly influenced by 54.9% of the variables information asymmetry (X1), integrity (X2) and suitability of financial compensation (X3).

Multiple Linear Regression Analysis

In this test, the results of multiple regression analysis can be seen in table below:

[\[Table 8 about here\]](#)

The regression equation for this research variable is as follows:

$$Y = 9,077 + 1,000X_1 - 0,621X_2 + 0,354X_3 + e$$

Partial Test (T Test)

Based on [Table 8](#), the partial test results in this study are as follows:

The Effect of Information Asymmetry on the Tendency of Accounting Fraud

If the results are known that the t_{count} value for the information asymmetry variable is 3.530, while the t_{table} with a real rate (α) of 5% and $df = n - k - 1 = (41 - 4 - 1) = 36$ is 2.028, it can be concluded that $t_{\text{count}} > t_{\text{table}}$ with the number 3,530 >

2,028. The results of Information asymmetry variable show that this variable influences the tendency for accounting fraud variables. The value of information asymmetry is 0.001 where $t_{sig} < 0.05 = 0.001 < 0.05$ means it has an effect. Information asymmetry significantly influences the tendency for accounting fraud.

The Effect of Information Integrity on the Tendency of Accounting Fraud

These results show $t_{count} > t_{table}$ with the number $2.115 > 2.028$. The significant value of the integrity variable is 0.041 with $t_{sig} < 0.05 = 0.041 < 0.05$, meaning it has an effect. The results for the integrity variable show that this variable has an influence on the accounting fraud tendency factor.

The Effect of Suitability of Financial Compensation Information on the Tendency of accounting Fraud

The results in [table 8](#) show $t_{count} > t_{table}$ with the number $1.453 > 2.028$ and the significant value of this variable is 0.155 with $t_{sig} < 0.05 = 0.155 > 0.05$ meaning it has no influence. The results for the financial compensation suitability variable show that this variable has no effect on the accounting fraud tendency variable.

Moderated Regression Analysis (MRA)

The concept of the relationship between the three variables provides an illustration of how the moderating variable influences the linkages the variables. Decision making is taken from looking at the significance value of the moderating variable on the dependent variable in the first test and the second test and will be classified. The interaction effect of this moderating variable can weaken or strengthen the relationship between the independent variable and the dependent variable.

The influence of information asymmetry on the tendency of accounting fraud with whistleblowing as a moderating variable

The initial moderated hypothesis test is to test the interaction between information asymmetry and whistleblowing on the tendency for accounting fraud, which can be look in the following table:

[\[Table 9 about here\]](#)

The second moderated hypothesis testing is to test the interaction between asymmetry, whistleblowing, and the interaction of Information asymmetry with whistleblowing on the tendency for fraud:

[\[Table 10 about here\]](#)

The first test produces a value of 0.332 and the second test produces a value of 0.049. This result is compared with the significant value of 0.05. So the first test is $0.332 > 0.05$, this states that the first interaction of whistleblowing does not significantly moderate information asymmetry on the tendency for accounting fraud. In the second test, $0.049 < 0.05$, this shows that whistleblowing moderates information asymmetry on the tendency for accounting fraud. That whistleblowing is able to strengthen information asymmetry of the tendency for accounting fraud (pure moderator).

The influence of Integrity on the tendency of accounting fraud with whistleblowing as a moderating variable

The first moderated hypothesis test is to test the interaction between integrity and whistleblowing on the tendency of accounting fraud as follows:

[\[Table 11 about here\]](#)

The second moderated hypothesis testing is to test the interaction between integrity, whistleblowing, and the interaction of Integrity with whistleblowing on the tendency for fraud below:

[\[Table 12 about here\]](#)

The first test produces a value of 0.036 and the second test produces a value of 0.794. This result is compared with the significant value of 0.05. So the first test is $0.036 < 0.05$, this states that the first interaction of whistleblowing significantly moderate asymmetry on the tendency for accounting fraud. In the second test, $0.794 > 0.05$, this is describe that whistleblowing does not moderates integrity on the tendency for accounting fraud. Whistleblowing is not suitable to strengthen or weaken the relationship between integrity and the tendency for accounting fraud (moderator predictor).

The influence of appropriateness of financial compensation on the tendency of accounting fraud with whistleblowing as a moderating variable

The first moderated hypothesis test is to test the interaction between appropriateness of financial compensation and whistleblowing on the tendency for accounting fraud, which can be seen in the following table:

[\[Table 13 about here\]](#)

The second moderated hypothesis testing is to test the interaction between appropriateness of financial compensation, whistleblowing, and the interaction of appropriateness of financial compensation with whistleblowing on the tendency for accounting fraud:

[\[Table 14 about here\]](#)

The first test produces a value of 0.556 and the second test produces a value of 0.844. This result is compared with a significant value of 0.05. So the first test is $0.556 > 0.05$, this states that the first interaction of whistleblowing does not significantly moderate the suitable of financial compensation on the tendency for accounting fraud. In the second test, $0.844 > 0.05$ shows that whistleblowing does not significantly moderate the suit ability of financial for the tendency of fraud. That whistleblowing does not interact with the compatibility of financial compensation and does not have a significant relationship with the tendency for accounting fraud (Homologiser moderator).

The Effect of Information Asymmetry on Tendencies in Accounting Fraud

The output of hypothesis testing in this study show that

there is a significant influence between information asymmetry on the tendency for accounting fraud in state-owned companies in Palembang City. So the more information asymmetry increases, the greater the possibility of influencing accounting fraud. This is in harmonious with agency theory which describes the existence of Information asymmetry for agents (managers) and principals (owners or shareholders). Information asymmetry is believed to exist when managers know more important information than stakeholders. This condition provides management with the opportunity to use known information to manipulate the company's finances in order to maximize its prosperity. The more company information a manager has compared to shareholders, the greater the manager's opportunity to make earnings management.

The results of this experiment are the same as (Komala et al., 2019), (Khamimah et al., 2021), and (Pujayani & Dewi, 2021) who say that information asymmetry has a positive effect on the tendency for fraud but is not inline with experiment by (Ndofor et al., 2015), (Setiawan et al., 2015), (Widjajanti & Wahyuni, 2019), and (Pratiwi & Setiyawati, 2023). Asymmetry is the inequality of Information held between the agent and the principal. Agents have more information about the company, conditions like this can provide opportunities for managers to manipulate financial reports. The high level of asymmetry in a company has a high tendency for accounting fraud to occur.

The Effect of Integrity on Tendencies in Accounting Fraud

There is a significant influence of Integrity on the tendency of accounting fraud in state-owned companies in Palembang City. So the higher the employee's integrity, the lower the accounting fraud will be. This is in accordance with attribution theory which explains that there is something related to a person's personality, in other words the presence of opportunities can influence a person's attitudes or characteristics and can also predict a person's behavior in facing certain situations. Integrity is a person's ethical attitude to maintain ideology and have a strong commitment that is displayed through their behavior. A person who has integrity will be honest, responsible and wise so that they can make decisions honestly. Individuals who have high integrity will have little potential to commit fraud.

The results of this research are in line with (Dewi & Ratnadi, 2017), (Lestari & Supadmi, 2017), (Rizkika & Budiarto, 2018) who say that integrity has a negative effect on the tendency for accounting fraud but is not in line with studies by (Rifai & Mardijuwono, 2020). Integrity is a commitment to oneself to uphold actions that must be in accordance with the ethics and norms that apply in the work environment. A high level of employee integrity results in a lower tendency for accounting fraud to occur, and vice versa.

The Effect of appropriateness of financial compensation on Tendencies in Accounting Fraud

The results is no significant influence of the suitability of financial compensation on the tendency for accounting fraud in state-owned companies in Palembang City. So the higher the suitability of financial compensation does not influence the tendency for accounting fraud. This is not in line with attribution theory which states that there are behaviors that are

related to an individual's attitudes, so it can be said that just by looking at the behavior you can know the person's characteristics.

Most of the respondent's answers also showed that the compensation provided by the Company was in accordance with the responsibilities of each respondent and was in accordance with the work performance carried out. However, even though employees responsible for finance and accounting have received appropriate compensation, this does not guarantee that they will not commit irregularities. The tendency to continue committing accounting fraud has promised something more, so whatever compensation system is provided will have no effect and the possibility of committing accounting fraud will remain.

This studies are in line with (Chasanah, 2018) and (Yulianto, 2020) who say that the suitability of financial compensation has no effect on the tendency for accounting fraud but is not the same with studies by (Handayani et al., 2021) and (Singgih et al., 2017) the suitability of compensation Financial is a reward from the company for remuneration provided by employees to the company consisting of money, goods directly or indirectly. It can be concluded that adequate financial compensation does not guarantee that the level of accounting fraud tendency in the company will decrease or even disappear.

The Effect of Information Asymmetry on Trends Moderated Accounting Fraud Whistleblowing

Information asymmetry is the inequality of Information held by 2 parties. Agents have wider access to internal company information, conditions like this can provide opportunities for managers to manipulate financial reports. Accounting violations can be prevented by whistleblowing. Principals must still verify whistleblower reports to ensure their veracity, which can sometimes be difficult due to limited access to internal data. This is very important because whistleblowing becomes a forum for complaints about fraudulent financial reporting within a company.

The findings of this study are consistent with the results of research conducted by (Asiah & Rini, 2017), stating that whistleblowing influences the tendency for accounting fraud but is not in line with research conducted by (Cahyo & Sulhani, 2017). Based on this, it can be known that the better whistleblowing is in moderating the application of Information asymmetry, the more difficult it is for accounting fraud to occur.

The Effect of Integrity on Trends Moderated Accounting Fraud Whistleblowing

Whistleblowing does not significantly strengthen or weaken the relationship between integrity and the tendency for accounting fraud because from the results of moderated hypothesis testing, whistleblowing only acts as a predictor in the relationship model formed. This studies are supported by past research by (Cahyo & Sulhani, 2017) which states that whistleblowing has no impact on the tendency for accounting fraud but is not the same way with studies by (Asiah & Rini, 2017) and (Singgih et al., 2017). Based on this, it can be interpreted that in this research the use of whistleblowing is not suitable in moderating the application of Integrity towards the

tendency of accounting fraud.

The Effect of appropriateness of financial compensation on Trends Moderated Accounting Fraud Whistleblowing

Whistleblowing does not have a significant relationship between the suitability of financial compensation and the tendency for accounting fraud because from the results of hypothesis testing, whistleblowing is moderated (moderation variable) as a potential moderator (Homologist Moderator). This research is supported by (Cahyo & Sulhani, 2017) whistleblowing has no effect on the tendency for accounting fraud but is not inline with research conducted by (Puspita, 2021) and (Dewi et al., 2018). Based on this, it can be interpreted that whistleblowing is not suitable to be used as a moderating variable for the variable of suitability of the application of financial compensation to the tendency of accounting fraud because there is no relationship or connection between these two variables.

CONCLUSION

In connection with the test results of filling out questionnaires by finance and accounting employees who work in BUMN in Palembang City, this study can be concluded that information asymmetry and integrity have an influence on the tendency for accounting fraud, but suitability of financial compensation hasn't, whistleblowing strengthens the interaction relationship between information asymmetry and the tendency for accounting fraud, whistleblowing weakens the interaction relationship between integrity and the tendency for accounting fraud, and whistleblowing has no interaction relationship between the suitability of financial compensation and the tendency for accounting fraud. By requiring WBS in BUMN, it can reduce the misalignment of interests between principals and agents, minimize the risk of ethical violations, improve the company's internal control, and increase the principal's trust in BUMN company management. From the conclusions of this research, suggestions for further research are expected to be able to use other variables such as pressure, management morality, job satisfaction, financial difficulties, unethical behavior, etc. as well as expand the scope of the research area and be able to use other variables that influence and moderate the tendency for accounting fraud.

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Table 1 / Variable Operation

Variable	Definition	Indicator
Information Asymmetry	Information asymmetry is the inequality of Information held between agents and principals who have access to more information about the company so that it can lead to accounting fraud.	<ul style="list-style-type: none"> • Adverse Selection • Moral Hazard
Integrity	Integrity is an attitude that holds firm towards the values of honesty, so it will do your best to implement work responsibilities	<ul style="list-style-type: none"> • Honesty • Trustworthy • Commitment • Consistent
Suitability of financial Compensation	Appropriate financial compensation is a reward from the company for remuneration provided by employees to the company in the form of money, goods directly or indirectly.	<ul style="list-style-type: none"> • Direct Compensation • Indirect Compensation
Whistleblowing	Whistleblowing is a reporting action carried out by someone or several employees to reveal fraud or violations committed in the world of work.	<ul style="list-style-type: none"> • Anonymity • Independence • Access • Follow-up
Tendencies in Accounting Fraud	The tendency for accounting fraud is the desire to do everything to gain profit in a dishonest way	<ul style="list-style-type: none"> • Tendency to manipulate • Tendency to make misstatements • Deviating from accounting principles • Manipulating the presentation of financial reports

Table 2a / Validity Test Results (Information Asymmetry)

		Correlations						Information
X1_1		X1_2	X1_3	X1_4	X1_5	X1_6	Asymmetry	
X1_1	Pearson	1	.225	.499**	-.084	.673**	.165	.669**
	Correlation							
	Sig. (2-tailed)		.157	.001	.600	.000	.302	.000
	N	41	41	41	41	41	41	41
X1_2	Pearson	.225	1	.006	.376*	.067	.524**	.599**
	Correlation							
	Sig. (2-tailed)	.157		.972	.016	.678	.000	.000
	N	41	41	41	41	41	41	41
X1_3	Pearson	.499**	.006	1	.316*	.710**	-.064	.659**
	Correlation							
	Sig. (2-tailed)	.001	.972		.044	.000	.690	.000
	N	41	41	41	41	41	41	41
X1_4	Pearson	-.084	.376*	.316*	1	.235	.077	.518**
	Correlation							
	Sig. (2-tailed)	.600	.016	.044		.139	.631	.001
	N	41	41	41	41	41	41	41
X1_5	Pearson	.673**	.067	.710**	.235	1	.077	.747**
	Correlation							
	Sig. (2-tailed)	.000	.678	.000	.139		.634	.000
	N	41	41	41	41	41	41	41
X1_6	Pearson	.165	.524**	-.064	.077	.077	1	.495**
	Correlation							
	Sig. (2-tailed)	.302	.000	.690	.631	.634		.001
	N	41	41	41	41	41	41	41
INFORMATION ASYMMETRY	Pearson	.669**	.599**	.659**	.518**	.747**	.495**	1
	Correlation							
	Sig. (2-tailed)	.000	.000	.000	.001	.000	.001	
	N	41	41	41	41	41	41	41

Table 2b / Validity Test Results (Integrity)

		Correlations								INTEGRITY
X2_1		X2_2	X2_3	X2_4	X2_5	X2_6	X2_7	X2_8		
X2_1	Pearson Correlation	1	.798**	.101	.139	.410**	.453**	.040	.090	.635**
	Sig. (2-tailed)		.000	.531	.384	.008	.003	.803	.578	.000
	N	41	41	41	41	41	41	41	41	41
X2_2	Pearson Correlation	.798**	1	.310*	.083	.391*	.256	.172	.103	.652**
	Sig. (2-tailed)	.000		.049	.607	.011	.106	.283	.522	.000
	N	41	41	41	41	41	41	41	41	41
X2_3	Pearson Correlation	.101	.310*	1	.052	.351*	-.054	.411**	.317*	.511**
	Sig. (2-tailed)	.531	.049		.746	.025	.737	.008	.044	.001
	N	41	41	41	41	41	41	41	41	41
X2_4	Pearson Correlation	.139	.083	.052	1	.609**	.614**	-.073	.384*	.576**
	Sig. (2-tailed)	.384	.607	.746		.000	.000	.649	.013	.000
	N	41	41	41	41	41	41	41	41	41
X2_5	Pearson Correlation	.410**	.391*	.351*	.609**	1	.502**	.102	.554**	.806**
	Sig. (2-tailed)	.008	.011	.025	.000		.001	.526	.000	.000
	N	41	41	41	41	41	41	41	41	41
X2_6	Pearson Correlation	.453**	.256	-.054	.614**	.502**	1	-.127	.336*	.613**
	Sig. (2-tailed)	.003	.106	.737	.000	.001		.429	.032	.000
	N	41	41	41	41	41	41	41	41	41
X2_7	Pearson Correlation	.040	.172	.411**	-.073	.102	-.127	1	.453**	.402**
	Sig. (2-tailed)	.803	.283	.008	.649	.526	.429		.003	.009
	N	41	41	41	41	41	41	41	41	41
X2_8	Pearson Correlation	.090	.103	.317*	.384*	.554**	.336*	.453**	1	.657**
	Sig. (2-tailed)	.578	.522	.044	.013	.000	.032	.003		.000
	N	41	41	41	41	41	41	41	41	41

INTEGRITY	Pearson Correlation	.635**	.652**	.511**	.576**	.806**	.613**	.402**	.657**	1
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.009	.000	
	N	41	41	41	41	41	41	41	41	41

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 2c / Validity Test Result (financial compensation)

		Correlations									Financial Compensation
X3_1		X3_2	X3_3	X3_4	X3_5	X3_6	X3_7	X3_8	X3_9		
X3_1	Pearson	1	.774**	.473**	.505**	.432**	.292	.251	.068	.297	.706**
	Correlation										
	n										
X3_2	Sig. (2-tailed)	.000	.002	.001	.005	.064	.114	.672	.059	.000	
	N	41	41	41	41	41	41	41	41	41	41
	Pearson	.774**	1	.511**	.532**	.426**	.469**	.218	.162	.152	.729**
X3_3	Correlation										
	n										
	Sig. (2-tailed)	.000	.001	.000	.006	.002	.171	.312	.344	.000	
X3_4	N	41	41	41	41	41	41	41	41	41	41
	Pearson	.473**	.511**	1	.415**	.171	.602**	.175	.136	.261	.635**
	Correlation										
X3_5	n										
	Sig. (2-tailed)	.002	.001	.007	.285	.000	.274	.397	.099	.000	
	N	41	41	41	41	41	41	41	41	41	41
X3_6	Pearson	.505**	.532**	.415**	1	.595**	.260	.498**	.230	.383*	.756**
	Correlation										
	n										
X3_7	Sig. (2-tailed)	.001	.000	.007	.000	.100	.001	.148	.013	.000	
	N	41	41	41	41	41	41	41	41	41	41
	Pearson	.432**	.426**	.171	.595**	1	.054	.376*	.229	.404*	.636**
X3_8	Correlation								*		
	n										
	Sig. (2-tailed)	.005	.006	.285	.000	.738	.015	.149	.009	.000	
X3_9	N	41	41	41	41	41	41	41	41	41	41
	Pearson	.292	.469**	.602**	.260	.054	1	.187	.166	.107	.532**
	Correlation										
X3_10	n										
	Sig. (2-tailed)	.064	.002	.000	.100	.738	.241	.299	.507	.000	
	N	41	41	41	41	41	41	41	41	41	41
X3_11	Pearson	.251	.218	.175	.498**	.376*	.187	1	.488**	.780*	.676**
	Correlation								*		
	n										

	n									
	Sig. (2-tailed)	.114	.171	.274	.001	.015	.241	.001	.000	.000
	N	41	41	41	41	41	41	41	41	41
X3_8	Pearson Correlation	.068	.162	.136	.230	.229	.166	.488**	1	.632* *
	n									
	Sig. (2-tailed)	.672	.312	.397	.148	.149	.299	.001	.000	.001
	N	41	41	41	41	41	41	41	41	41
X3_9	Pearson Correlation	.297	.152	.261	.383*	.404**	.107	.780**	.632**	1
	n									
	Sig. (2-tailed)	.059	.344	.099	.013	.009	.507	.000	.000	.000
	N	41	41	41	41	41	41	41	41	41
FINANCIAL	Pearson Correlation	.706**	.729**	.635**	.756**	.636**	.532**	.676**	.517**	.680* *
COMPENSATION	n									
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.001	.000
	N	41	41	41	41	41	41	41	41	41

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 2d / Validity Test Result (Whistleblowing)

		Correlations						WHISTLEB
X4_1		X4_2	X4_3	X4_4	X4_5	X4_6	L	
								OWING
X4_1	Pearson	1	.201	.188	-.106	.063	.344*	.443**
	Correlation							
	Sig. (2-tailed)		.208	.240	.511	.694	.028	.004
	N	41	41	41	41	41	41	41
X4_2	Pearson	.201	1	.297	.565**	.517**	.382*	.764**
	Correlation							
	Sig. (2-tailed)	.208		.060	.000	.001	.014	.000
	N	41	41	41	41	41	41	41
X4_3	Pearson	.188	.297	1	.133	.141	.723**	.628**
	Correlation							
	Sig. (2-tailed)	.240	.060		.408	.380	.000	.000
	N	41	41	41	41	41	41	41
X4_4	Pearson	-.106	.565**	.133	1	.804**	.132	.645**
	Correlation							
	Sig. (2-tailed)	.511	.000	.408		.000	.409	.000
	N	41	41	41	41	41	41	41
X4_5	Pearson	.063	.517**	.141	.804**	1	.258	.708**
	Correlation							
	Sig. (2-tailed)	.694	.001	.380	.000		.104	.000
	N	41	41	41	41	41	41	41
X4_6	Pearson	.344*	.382*	.723**	.132	.258	1	.720**
	Correlation							
	Sig. (2-tailed)	.028	.014	.000	.409	.104		.000
	N	41	41	41	41	41	41	41
WHISTLEBLOWING	Pearson	.443**	.764**	.628**	.645**	.708**	.720**	1
	Correlation							
	Sig. (2-tailed)	.004	.000	.000	.000	.000	.000	
	N	41	41	41	41	41	41	41

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed)

Table 2e / Validity Test Result [Fraud Accounting]

		Correlations								Fraud Accounting
Y_1		Y_2	Y_3	Y_4	Y_5	Y_6	Y_7	Y_8		
Y_1	Pearson Correlation	1	.766**	.692**	.615**	.790**	.741**	.765**	.740**	.839**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000
	N	41	41	41	41	41	41	41	41	41
Y_2	Pearson Correlation	.766**	1	.743**	.850**	.919**	.816**	.907**	.885**	.944**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000
	N	41	41	41	41	41	41	41	41	41
Y_3	Pearson Correlation	.692**	.743**	1	.785**	.738**	.827**	.823**	.711**	.866**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000
	N	41	41	41	41	41	41	41	41	41
Y_4	Pearson Correlation	.615**	.850**	.785**	1	.807**	.788**	.812**	.803**	.885**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	41	41	41	41	41	41	41	41	41
Y_5	Pearson Correlation	.790**	.919**	.738**	.807**	1	.838**	.924**	.898**	.948**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	41	41	41	41	41	41	41	41	41
Y_6	Pearson Correlation	.741**	.816**	.827**	.788**	.838**	1	.892**	.867**	.927**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
	N	41	41	41	41	41	41	41	41	41
Y_7	Pearson Correlation	.765**	.907**	.823**	.812**	.924**	.892**	1	.872**	.959**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000
	N	41	41	41	41	41	41	41	41	41
Y_8	Pearson Correlation	.740**	.885**	.711**	.803**	.898**	.867**	.872**	1	.928**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000
	N	41	41	41	41	41	41	41	41	41
FRAUD ACCOUNTING	Pearson Correlation	.839**	.944**	.866**	.885**	.948**	.927**	.959**	.928**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	

N	41	41	41	41	41	41	41	41	41
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*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Table 3 / Reliability Test Results**Information Asymmetry**

Reliability Statistics	
Cronbach's Alpha	N of Items
.746	7

Integrity

Reliability Statistics	
Cronbach's Alpha	N of Items
.748	9

Financial Compensation

Reliability Statistics	
Cronbach's Alpha	N of Items
.761	10

Accounting Fraud

Reliability Statistics	
Cronbach's Alpha	N of Items
.801	9

Whistleblowing

Reliability Statistics	
Cronbach's Alpha	N of Items
.760	7

Table 4 / Normality Test Results**One-Sample Kolmogorov-Smirnov Test**

	Unstandardized Residual	
N		41
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.62993033
Most Extreme Differences	Absolute	.123
	Positive	.087
	Negative	-.123
Test Statistic		.123
Asymp. Sig. (2-tailed)		.124 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Table 5 / Multicollinearity Test Results

		Coefficients^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients		Tolerance		
Model		B	Std. Error	Beta	t	Sig.	e	VIF
1	(Constant)	9.077	6.887		1.318	.196		
	INFORMATION ASYMMETRY	1.000	.283	.487	3.530	.001	.981	1.019
	INTEGRITY	-.621	.294	-.402	-2.115	.041	.517	1.934
	FINANCIAL COMPENSATION	.354	.244	.276	1.453	.155	.516	1.938

Dependent Variable: FRAUD ACCOUNTING

Table 6 / Heteroscedasticity Test Results

		Coefficients^a				
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	-2.902	3.757		-.772	.445
	INFORMATION ASYMMETRY	-.033	.155	-.032	-.213	.833
	INTEGRITY	.165	.160	.214	1.029	.310
	FINANCIAL COMPENSATION	.156	.133	.244	1.173	.248

a. Dependent Variable: abs_res

Table 7 / Determination Test Results

Model Summary^b				
<u>Model</u>	<u>R</u>	<u>R Square</u>	<u>Adjusted R Square</u>	<u>Std. Error of the Estimate</u>
1	.742 ^a	.551	.504	3.75785

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Table 8 / t Test Results

		Coefficients^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	9.077	6.887		1.318	.196
	INFORMATION ASYMMETRY	1.000	.283	.487	3.530	.001
	INTEGRITY	-.621	.294	-.402	-2.115	.041
	FINANCIAL COMPENSATION	.354	.244	.276	1.453	.155

a. Dependent Variable: FRAUD_ACCOUNTING

Table 9 / Test Results / MRA whistleblowing moderates the influence of Information asymmetry on the tendency for accounting fraud

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	9.077	6.887		1.318	.196
	INFORMATION ASYMMETRY	1.000	.283	.487	3.530	.001
	INTEGRITY	-.621	.294	-.402	-2.115	.041
	FINANCIAL COMPENSATION	.354	.244	.276	1.453	.155

Dependent Variable: FRAUD_ACCOUNTING

Table 10 / Results of Test 2 MRA whistleblowing moderates the influence of Information asymmetry on the tendency for accounting fraud

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	6.549	5.850		1.120	.270
	INFORMATION ASYMMETRY	1.135	.333	.553	3.410	.002
	WHISTLEBLOWING	-.307	.312	-.159	-.984	.332

a. Dependent Variable: FRAUD_ACCOUNTING

Table 11 / Test Results 1 MRA whistleblowing moderates the influence of Integrity on the tendency for accounting fraud

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	24.062	5.785		4.159	.000
	INTEGRITY	-.778	.343	-.504	-2.266	.029
	WHISTLEBLOWING	.927	.427	.482	2.168	.036

Dependent Variable: FRAUD_ACCOUNTING

Table 12 / Results of Test 2 MRA whistleblowing moderates the influence of Integrity on the tendency for accounting fraud

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	20.448	14.904		1.372	.178
	INTEGRITY	-.630	.661	-.408	-.953	.347
	WHISTLEBLOWING	1.161	.986	.603	1.177	.247
	X2_X4	-.009	.036	-.207	-.264	.794

a. Dependent Variable: FRAUD_ACCOUNTING

Table 13 / Test Results 1 MRA whistleblowing moderates the effect of appropriateness of financial compensation on the tendency for accounting fraud

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	18.193	6.074		2.995	.005
	FINANCIAL COMPENSATION	-.017	.261	-.013	-.066	.948
	WHISTLEBLOWING	.233	.393	.121	.594	.556

a. Dependent Variable: FRAUD_ACCOUNTING

Table 14 / Results of Test 2 MRA whistleblowing moderates the effect of suitability of financial compensation on the tendency for accounting fraud

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	15.179	16.401		.925	.361
	FINANCIAL COMPENSATION	.096	.628	.075	.152	.880
	WHISTLEBLOWING	.424	1.040	.220	.407	.686
	X3_X4	-.007	.035	-.171	-.198	.844

a. Dependent Variable: FRAUD_ACCOUNTING

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Figure 1 / Normality Test Results

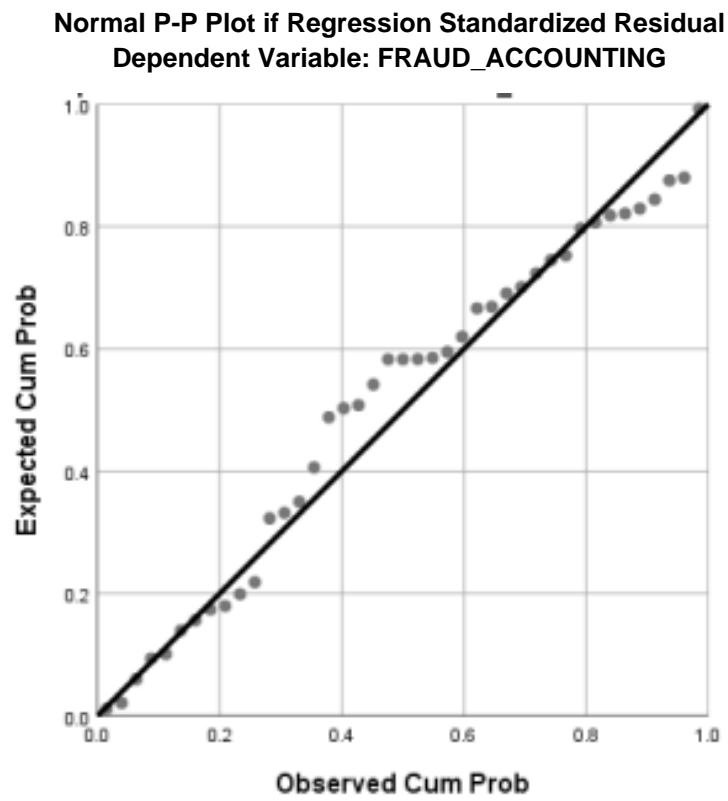


Figure 2 / Heteroscedasticity Test Results

