PENGARUH MORALITAS INDIVIDU, ASIMETRI INFORMASI, EFEKTIVITAS PENGENDALIAN INTERNAL, DAN KOMITMEN ORGANISASI TERHADAP KECENDERUNGAN KECURANGAN AKUNTANSI PADA BUMD DI KOTA YOGYAKARTA

THE INFLUENCE OF INDIVIDUAL MORALITY, INFORMATION ASYMMETRY, EFFECTIVENESS OF INTERNAL CONTROL, AND ORGANIZATIONAL COMMITMENT ON THE TENDENCY OF ACCOUNTING FRAUD IN BUMD IN YOGYAKARTA CITY

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UNDERGRADUATE THESIS

Submitted to Fulfil the Requirements to Get a Bachelor's Degree at the Faculty of Economics, International Program of Accounting, Universitas Muhammadiyah Yogyakarta

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DECLARATION

I hereby,

Name : Fikrany Adnin paradise Anwar

Student Number : 20180420323

I hereby declare that this thesis entitled: **"THE INFLIENCE OF INDIVIDUAL MORALITY, INFORMATION ASYMMETRY, EFECTIVENESS OF INTERNAL CONTROL, AND ORGANIZATIONAL COMMITMENT ON THE TENDENCY OF ACCOUNTING FRAUD IN BUMD IN YOGYAKARTA CITY"** doesn't contain any work submitted to obtain a bachelor's degree at university, and to my knowledge there are also no works or opinions that have been written or published by other people, except for those who are referred to in the manuscript and written in bibliography. If any violation of intellectual right is later found in the manuscript, I agree to accept any relevant academic consequences.

Yogyakarta, 10 June 2022

Fikrany Adnin Paradise Anwar

DEDICATION

Alhamdulillahirrabbilalamin, thanks to Allah SWT who has given guidance and convenience so that this thesis can be completed properly. other than that, shalawat and greetings that I began to give to the great prophet Muhammad SAW. After various processes and challenges that have been passed, I dedicated this thesis to:

1. Allah SWT who has given me patience and strength of heart in going through all the processes and obstacles. thank Allah for giving me trials that made me believe and the wisdom of all these challenges.
2. I want to thank me. I want to thank me for believing in me, I want to thank me for doing all this hard work, I want to thank me for not having a day off, I want to thank me for never quitting, and I want to thank me for being patient and accepting everything. the process of writing this thesis.
3. My parents, my grandmother, my brother Amal, and my aunt. Thank you for all your support, thank you for trusting me in the various situations and choices that I faced. Thank you for fighting to financially me all this time. Thank you for the wonderful prayers that you give. Thank you for not demanding and always understanding the situation I was in, and thank you for always reminding me of good things.
4. Fitri Wahyuni, S.E., M.Sc as the head of International Program of Accounting and as my supervisor who has given me time for guidance, direction, and knowledge during the process of writing this thesis.

5. My bestfriend since junior and high school: Dini, Ojan, Rifqi, and my bestfriend in College: Vito, Dinta, Ayna, Cantika, Fira. Thank you for always entertaining and always being there for me until now. Thank you also for your help in the process of lectures, assignments, and finish this thesis.
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8. Thank you to all people who were involved in the writing of this paper.

PREFACE

I express my praise and gratitude to Allah the Almighty who has given me the grace and help to complete this thesis with the title **"The Influence of Individual Morality, Information Asymmetry, Effectiveness of Internal Control, and Organizational Commitment on The Tendency of Accounting Fraud in BUMD in Yogyakarta City"**. This thesis was prepared to fulfil the requirements for graduation for a bachelor's degree of Accounting at Universitas Muhammadiyah Yogyakarta.

After going through various long processes and challenges, the author realizes that there are still many shortcomings and limitations in conducting this research. However, with the support and guidance of many people, the author was able to complete this research. Therefore, the author would like to express his deepest gratitude and thanks to:

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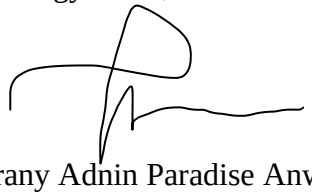
6. My best friends since junior and high school: Dini, Ojan, Rifqi, and my best friends in Collage: Vito, Dinta, Ayna, Cantika, Fira. Thank you for always entertaining and always being there for me until now. Thank you also for your help in the process of lectures, assignments, and finish this thesis.
7. Thank you to all people who were involved in the writing of this paper.

As the final word, the author would like to apologize profusely for the limitations and shortcomings in the completion of this thesis. Therefore, this thesis requires criticism, suggestions, and further research development to deepen and expand research in the fields related to this research. I hope that this thesis will provide benefits, and be an inspiration for further researchers as well as for companies or organizations.

Yogyakarta, 21 June 2022



Fikrany Adnin Paradise Anwar

TABLE OF CONTENTS

TITLE PAGE ..... **i**

SUPERVISOR APPROVAL PAGE ..... **iii**

EXAMINER APPROVAL PAGE ..... **iv**

DECLARATION PAGE ..... **v**

MOTTO ..... **vi**

DEDICATION ..... **vii**

ABSTRACT ..... **ix**

INTISARI ..... **x**

PREFACE ..... **xi**

TABLE OF CONTENTS ..... **xiii**

LIST OF TABLES ..... **xvi**

LIST OF FIGURES ..... **xvii**

CHAPTER I. INTRODUCTION **1**

A. Research Background 1
B. Research Problem Formulation 11
C. Research Objectives 12
D. Research Benefits 12

CHAPTER II. LITERATURE REVIEW **14**

A. Theoretical Framework 14
   1. Agency Theory 14
   2. Theory Reasoned Action (TRA) 15
B. Conceptual Framework 15
   1. The Tendency of Accounting Fraud 15
   2. Individual Morality 16
   3. Information Asymmetry 18
   4. The Effectiveness of Internal Control 19
   5. Organizational Commitment 20
C. Hypothesis Development 21

1. Effects of Individual Morality on The Tendency of Accounting Fraud 21
2. Effects of Information Asymmetry on The Tendency of Accounting Fraud 23
3. Effects of The Effectiveness of Internal Control on The Tendency of Accounting Fraud 25
4. Effects of Organizational Commitment on The Tendency of Accounting Fraud 27

D. Research Model 30

CHAPTER III. RESEARCH METHODOLOGY 31

A. Research Object and Subject 31
B. Type of Data 31
C. Sampling Technique 32
D. Data Collecting Technique 32
E. Definition of Research Operational Variable 32
F. Instrument and Data Quality Test 40
G. Hypothesis Test and Data Analysis 44

CHAPTER IV. RESULTS AND DISCUSSIONS 45

A. General Description of Research Object 45
B. General Description of Respondents 50
1. Characteristics of Respondents Based on Gender 51
2. Characteristics of Respondents Based on Age 52
3. Characteristics of Respondents Based on Last Education 53
4. Characteristics of Respondents Based on Working Period 54
C. Instrument Quality Test 56
1. Descriptive Statistic 56
2. Measurement Model Test (Outer Model) 58
a. Convergent Validity 58
b. Discriminant Validity 62
c. Composite Reliability 62
3. Structural Model Test (Inner Model) 63
D. Hypothesis Test 64
E. Discussion 68

CHAPTER BAB V. CONCLUSION, RESEARCH LIMITATION, AND SUGGESTION 77

A. Conclusion 77
B. Research Limitation 79

C. Suggestion 80

BIBLIOGRAPHY 81

APPENDIX 86

Appendix 1 – Research Permit Application Letter 87

Appendix 2 – Research Questionnaire 89

Appendix 3 – Tabulation Data of Respondents 99

Appendix 4 – Output Result 114

Appendix 5 – Turnitin Result 117

LIST OF TABLES

Table 1.1 Research GAP 10
Table 3.1 Indicator of Individual Morality 34
Table 3.2 Indicator of Information Asymmetry 35
Table 3.3 Indicator of The Effectiveness of Internal Control 37
Table 3.4 Indicator of Organizational Commitment 38
Table 3.5 Indicator of The Tendency of Accounting Fraud 39
Table 4.1 Result of Distributing Questionnaire 51
Table 4.2 Data of Respondent Based on Gender 52
Table 4.3 Data of Respondent Based on Age 53
Table 4.4 Data of Respondent Based on Last Education 54
Table 4.5 Data of Respondent Based on Working Period 55
Table 4.6 Descriptive Statistical Test Result 56
Table 4.7 Convergent Validity Test Result 59
Table 4.8 Convergent Validity Test Result After Elimination 61
Table 4.9 Heterotrait Monotrait (HTMT) Ratio Test Result 62
Table 4.10 Composite Reliability Test Result 63
Table 4.11 Structural Model (Inner Model) Test Result 64
Table 4.12 Hypothesis Test Result 65
Table 4.13 Summary of Hypothesis Test Result 68

LIST OF FIGURES

Figure 1.1 Graph of the level of corruption in Indonesia..... 5

Figure 2.1 Research Model 30

Figure 4.1 Research Inner Model 63