

## The Relationship Between Supervisory Performance And Quality Of Local Government Financial Reporting On Fraud Prevention With Religiosity And Leadership Style As Moderating Variables

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### ABSTRACT

By conducting this research, the researchers aim to obtain empirical evidence of the relationship between supervisory performance and the quality of local government financial reporting on fraud prevention with religiosity and leadership style as moderating variables. The data in this study used primary data that was obtained by distributing online questionnaires to auditors in the Provincial Inspectorate, District Inspectorate, and City Inspectorate in the Province of the Special Region of Yogyakarta. The pilot test of the research instrument was carried out to 38 auditors at the Financial and Development Supervisory Agency, with the results of 49 questions out of 50 questions in the questionnaire having validity and being suitable for this study. By using a sample of auditors at the Provincial/District/City Inspectorate, this research is convincingly to be able to add insight to auditors to prevent fraud in the scope of local government.

**Keywords:** Agency Theory, Supervisory Performance, Quality of local government financial reporting, Religiosity, Leadership Style, Fraud Prevention

## INTRODUCTION

The financial statements of the Yogyakarta Special Region Provincial Government and the Yogyakarta City Government received an unqualified opinion in 2022 and received an AA "Very satisfactory" predicate for the achievement of the Regional Government Accountability System (SAKIP) from Kemenpan RB. According to a source from the Kemenpan RB website, a SAKIP score of AA indicates that performance in all government work units is managed very satisfactorily so that good governance and effective, efficient, adaptive, and dynamic governance are realised. An unqualified opinion means that all figures in the financial statements have been presented fairly, the creation of a good internal control system and the entire process of organisational activities can be controlled properly and the reliability of both financial and non-financial information.

But in fact, good financial report opinions and SAKIP achievements do not guarantee that the region is free from corruption. One example of corruption that occurred in D.I. Yogyakarta is the corruption case committed by the former Mayor of Yogyakarta. Based on the results of a sting operation by the KPK conducted on 22 June 2022, the former mayor was named as a suspect along with 9 other people. The former Mayor of Yogyakarta allegedly received Rp50 million and US\$27,258 from a developer to smoothen the hotel issuance permit.

Another case that is no less ironic is the corruption case of the construction of the Mandala Krida Stadium which ensnared civil servants of the D.I. Yogyakarta Provincial Dispora as PPK, the Managing Director of PT Asigraphi and the Managing Directors of PT PNN and PT DMI. The PPK is suspected of unilaterally directly appointing partners and mark-up several work items for the stadium construction. The three suspects are alleged to have violated the law on the eradication of criminal acts of corruption, Law Number 20 of 2001 jo. Article 55 paragraph (1) to 1 of the Criminal Code. The potential value of state losses allegedly caused by the actions of the suspects amounts to approximately 31.7 billion rupiah.

The Government Internal Supervisory Apparatus, especially the Regional Inspectorate, has a vital function in achieving government goals. The function of the Regional Inspectorate as a supervisory unit for government administration is regulated in Government Regulation Number 41 of 2007 concerning Regional Apparatus where the main duties and functions of the Inspectorate are to supervise and guide the implementation and implementation of government affairs in the regions, which are directly responsible to the Governor / Mayor / Regent (Maydiyanti et al., 2020).

There have been previous studies that discuss the factors that influence fraud prevention in terms of performance and the quality of local government financial reporting. Damayanti & Primastiwi, (2021) conducted research on performance measurement systems and good governance on fraud prevention with a sample of permanent employees and non-permanent employees in DIY government agencies. The results of Damayanti & Primastiwi's research, (2021) show that the performance measurement system and good governance have a positive effect on fraud prevention. Hendri et al., (2020) conducted research on all school financial management units and

unit personnel at Tarakanita schools in Indonesia, concluding that SOPs have a positive and significant effect on fraud prevention.

Based on a review of previous studies on fraud prevention, there are still limitations to previous research, including limited variables that examine the element of human behaviour in fraud prevention. The independent variables of local government performance and financial reporting quality have not examined the side of the State Civil Apparatus (ASN) that carries out the internal audit function (APIP) in terms of ethical behaviour, individual morality, leadership style, motivation, and auditor perceptions. In addition, from previous studies, a clear relationship between supervisory performance and financial reporting quality on fraud prevention has not been found. This can be seen from the results of several previous studies which concluded that there is no relationship between APIP supervisory performance and the quality of local government financial reporting on fraud prevention.

Fraud or fraud is explained in BPKP Regulation Number 5 of 2021 that fraud behaviour is influenced by 3 elements, namely people, systems, and culture. Systems and culture have been reflected in performance and financial reporting variables, including the internal control system, financial reporting system, whistleblowing system, and work culture. To find other factors and at the same time become a novelty to similar research, in this study researchers will analyse 2 factors that might influence the behaviour of local government officials on the performance and quality of financial reporting on fraud prevention, namely the variables of religiosity and leadership style as moderators. Researchers added the variables of religiosity and leadership style because they wanted to explore the human element itself as an actor in the performance and quality of financial reporting. This is also in line with agency theory, where this theory is a theory that explains how the relationship between principals (owners) and agents (employees).

## Literature Review and Hypothesis

### Agency Theory

Agency theory explains the phenomenon that occurs when superiors delegate authority to their subordinates to complete tasks or make judgements. This theory was first introduced by Jensen and Meckling (1976). Agency theory explains how the relationship between the principal and the agent, whose main feature is the delegation of authority from the principal to the agent in the agency contract (Ririhena & Richard, 2022).

The relationship between the agent and the principal is a contract between the agent and the principal where the principal delegates his authority to the agent to do work that involves some delegation of authority and decision making. The delegation of authority results in the agent not always acting according to the principal's wishes because the agent has his own interests (Kustiawan, 2016).

The consequence of the principal's delegation to the agent is the emergence of a legislative-public relationship or abdication, which is a situation where the agent's decision cannot be controlled by the principal and the agent's condition is in a position to be regulated by rules about actions that will affect the principal's interests.

## **Fraud**

Fraud in ACFE's is defined as an act committed intentionally to take personal advantage either by abusing position or taking company or organisation finances. According to SAS number 99 in Atmadja et al., (2019) fraud is defined as an action taken intentionally to manipulate financial statements so as to produce misstatements of financial statements. Fraud has a difference with mistakes, where mistakes are made without any intention underlying the action, while fraud is a deliberate act to present false data or information with the aim of obtaining personal gain.

Fraud can be defined as irregularities, unlawful acts committed with an element of intent for a specific purpose (Sabrida et al., 2021). Corruption will affect the quality of public services to the community and have an impact on slow economic development (Suhardjanto et al., 2018). To reduce the number of occurrences of corruption cases in organisations, the government needs to control fraud to minimise the quantity and impact of fraud occurrences in organisations.

## **Fraud Prevention**

The Centre for Supervisory Education and Training (Pusdiklatwas BPKP) defines fraud prevention as an integrated step taken by the organisation to prevent and/or suppress the occurrence of actions that cause fraud (Rowa & Arthana, 2019). According to (Pangaribuan, 2020), fraud prevention carried out by agencies needs to be based on the commitment of all stakeholders to be effective and avoid failure. Fraud prevention measures are preventive measures taken and pursued so as to avoid fraud, manipulation, plagiarism, theft committed by certain individuals to gain profit (Kivaayatul Akhyaar et al., 2022). Kivaayatul Akhyaar et al., (2022) also defines fraud prevention as policies, procedures, and systems established by the leadership of the organisation to ensure that all actions taken by the organisation can provide adequate assurance and achieve the stated objectives of the organisation.

According to Presidential Instruction Number 10 of 2016 concerning Action to Prevent and Eradicate Corruption, effective fraud prevention includes the implementation of a good internal control system in K / L, optimising the whistleblowing system, transparency in financial management, information disclosure and accountability in government administration (Wahyuni & Nova, 2019).

## **Regional Inspectorate**

PP 60/2008 regulates the existence of the Inspectorate as part of the Government Internal Audit Apparatus (APIP). Inspectorate auditors are internal government auditors with the task of supervising the administration of government and are directly responsible to the Governor, Mayor and Regent. PP 60 of 2008 article 2 explains that the supervision carried out by the Inspectorate aims to achieve transparent, reliable financial management, efficient and effective asset utilisation and orderly compliance with laws and regulations.

The Inspectorate conducts supervision in the form of audits, reviews, evaluations, monitoring, and other supervisory activities. Audits conducted to oversee the management of state finances include audits of budget preparation and implementation;

audits of receipt, distribution, and use of funds; and audits of asset and liability management.

### **Supervisory Performance**

Performance is the result of work shown by the work ability produced by employees (Pratama & Handoko, 2018). Bastian (2006: 267) in Purnama & Nadirsyah, (2016) defines performance indicators as quantitative and quality measures that illustrate the level of achievement of a goal of predetermined activities with indicators of success including inputs, outputs, results, benefits, and impacts for the organisation.

Several previous studies measured local government performance with a scope limited to one element of local government supervisory performance. such as research conducted by Damayanti & Primastiwi, (2021) translating government performance into a form of good governance. Damayanti & Primastiwi, (2021) conducted research on 80 employee respondents in the Regional Apparatus of the Special Region of Yogyakarta Province, showing the results that the implementation of good governance has a positive influence on fraud prevention.

From this description, researchers are interested in further examining the relationship between local government supervisory performance and fraud prevention seen from a broader and more complex supervisory performance, not limited to one performance variable. For this reason, the hypothesis development proposed by the researcher is:

**H1 = Local Government Performance has a positive effect on fraud control**

### **Financial Reporting Quality**

Local government financial reporting standards are regulated in Government Regulation No. 71 of 2010 concerning Government Accounting Standards. According to PP 71 of 2010, local governments are said to have quality reports if the reports meet several criteria, including relevant, reliable, understandable, and comparable. The quality of financial reporting of a local government indicates that the Regional Head is responsible for managing the administrative affairs of his institution. The quality of financial reporting is an assessment of the output or results of accountability of all activities of government affairs activities, whether in terms of tangible or intangible (Maydiyanti et al., 2020).

Several previous studies measured local government performance with a scope limited to one element of the quality of local government financial reporting. Febriarty et al., (2022) conducted research on the effect of transparency and accountability on fraud prevention in village fund management (case study in five villages in Pabelan District). Saparman et al., (2021) conducted research on compliance with financial reporting of village fund management on fraud prevention. The results showed that compliance with financial reports had a substantial and partial impact on fraud prevention.

Based on the description above, researchers want to conduct more in-depth research on the quality of financial reporting as seen in terms of orderly and obedient

to laws and regulations, transparent, economical, efficient, and effective, responsible, fairness, and compliance, not limited to just one performance variable on fraud prevention. For this reason, the hypothesis development proposed by the researcher is:

**H<sub>2</sub> = Kualitas Pelaporan Keuangan Pemerintah Daerah berpengaruh positif terhadap pengendalian *fraud***

### **Religiosity**

Religiosity is a human's attitude towards religious teachings that are believed in speech, heart and reflected in daily actions (Muhammad et al., 2022). Suhardiyanto, 2001 in Muhammad et al., (2022) explains that religiosity is a relationship between a person (human) and the Creator (God) by carrying out all His commands and staying away from all sins. Religiosity reflects the level of adaptation and level of commitment to a belief (Zaim et al., 2022).

Hutagalung et al., (2020) conducted research on the role of religiosity on teacher performance, with the conclusion that the results showed religiosity had a significant effect on teacher performance. Someone who has a high level of religiosity will have better performance at work. Similar research was conducted by Muhammad et al., (2022) with the results of his research showing that the religiosity of public accountant employees affects the performance of the reports produced.

This research focuses on the religious effect, namely how religious teachings can motivate a person's behaviour in carrying out daily life (Giovano et al., 2020). From a review of previous studies on fraud prevention, there are still limitations to previous research, including the limited number of variables that examine the element of human behaviour in fraud prevention. As a research renewal, researchers want to examine the effect of religiosity as a moderator of performance and financial reporting quality on fraud control. For this reason, the third and fourth hypotheses are:

**H<sub>3</sub> = Religiosity moderates the effect of Local Government Performance on fraud control**

**H<sub>4</sub> = Religiosity moderates the effect of Local Government Financial Reporting Quality on fraud control**

### **Leadership Style**

Leadership according to Robbins, (2015) in Sjafitri, (2020) is the ability of a leader to be able to direct employees or members of his group to work according to his direction in order to achieve the vision, mission, direction, and goals of the organisation. Leadership style is how the way or attitude shown by a leader in providing influence or direction to subordinates to work to achieve common goals. According to Basudewa & Asri Dwija Putri, (2020) a leader with a good leadership style will make it easier for the organisation to achieve the desired goals because it can motivate employees to show better performance. The performance of a company or agency organisation is influenced by the leadership style applied by the organisation's superiors.

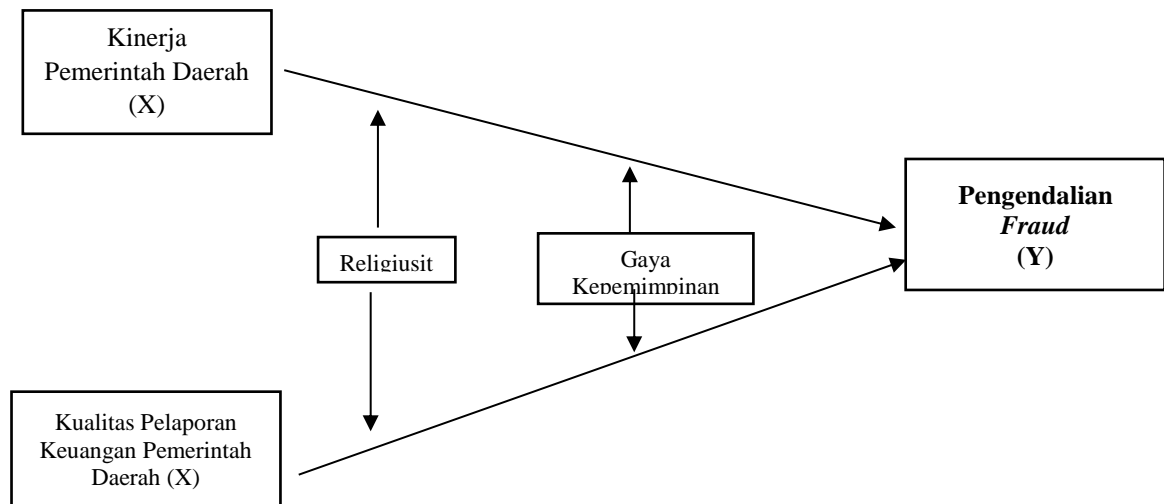
Transformational leadership style is the focus of this research. Transformational leadership style is a leadership style that motivates employees to love work and organisations so that they can get rid of personal interests and be able to have an extraordinary impact on organisational performance (Robbins, 2008 in Sumbayak, (2017). Research on the effect of transformational leadership on employee performance was conducted by Susanti et al., (2017) with the conclusion that the results of transformational leadership have a significant relationship to employee performance. Research conducted by Basudewa & Asri Dwija Putri, (2020) on village fund financial reports shows that leadership style affects the quality of village financial reporting.

As a research update, researchers want to examine the effect of leadership style as a moderator of performance and financial reporting quality on fraud control. For this reason, the fifth and sixth hypotheses are:

**H5 = Leadership style moderates the effect of local government performance on fraud control**

**H6 = Leadership Style moderates the effect of Local Government Financial Reporting Quality on fraud control**

The research framework is as follows:



## RESEARCH METHODS

### Research Design

This research is a type of causal research, which is research that aims to analyse how a variable affects other variables and measure the strength of the relationship (Maydiyanti et al., 2020). The method used in this research is a quantitative method with a research instrument using a survey in the form of an electronic form using Google Form..

### Operational Definition of Variables

#### Dependent Variable (Y)

The dependent variable (Y) of this study is fraud prevention. This study uses a measurement of fraud prevention in local governments involving the Inspectorate as an internal supervisor as stipulated in the Financial and Development Supervisory Agency (BPKP) Regulation Number 5 of 2021 concerning Maturity of SPIP Implementation. Fraud prevention in BPKP Regulation Number 5 is a comprehensive process of all aspects of fraud prevention and focuses on whether the fraud prevention carried out by the organisation is effective. Fraud prevention includes prevention and early detection and anti-corruption learning programs and an anti-corruption organisational culture reflected by the realisation of ethical leadership, integrity, organisation, and a conducive ethical climate.

#### Independent Variable (X)

##### 1) Supervisory Performance (X1)

Measurement of supervisory performance in this study uses indicators as stated in BPKP Regulation Number 8 of 2021 concerning Capability Assessment of Government Internal Supervisory Apparatus (APIP). BPKP Regulation Number 8 of 2021 regulates the results of audits and other supervision carried out by the Inspectorate must be able to realise the effective role of APIP in achieving organisational goals.

##### 2) Financial Reporting Quality (X2)

The criteria for the quality of financial reporting in this study are relevant, reliable, comparable to PP Number 71 of 2010.

##### 3) Religiosity (X3)

Religiosity according to Glock and Stark, 1965 in Giovano et al. (2020) is a comprehensive unity of beliefs, lifestyles, ritual activities, and institutions that give meaning to human life in sacred values. This study measures religiosity into 5 (five) aspects as proposed by Glock and Stark, 1965 in Giovano et al. (2020), which include Religious Belief, Religious Practice, Religious feeling, Religious Knowledge, and Religious effect.

##### 4) Leadership Style (X4)

The leadership style in this study uses a situational leadership style, where this leadership style is considered by researchers to be a suitable leadership style applied in bureaucracy, because the situational leadership style is a combination of transactional leadership style with transformational leadership style. Situational leadership is the ability and willingness of a person to take responsibility for directing their own habits. Situational leadership focuses on how a leader can improve relationships with members so that members are encouraged to perform



well and complete tasks on schedule so that organisational goals can be achieved properly..

### **Population and Sample**

This study uses a population of all auditors who work at the Provincial / Regency / City Inspectorate in the province of D.I. Yogyakarta. The population is homogeneous and there are no cost constraints in data collection, so everyone in the population gets the same opportunity to become a sample of respondents. That way, the sampling is more inclined to the convenience samples method, namely the selection of samples or respondents based on their convenience and willingness (Creswell & Creswell, 2018), which means that the researcher distributes to anyone who is considered willing to fill out the questionnaire.

### **Research Instruments**

The method used in this research is a survey method by distributing questionnaires through electronic forms, namely google form. Google form is a survey form tool provided free of charge by the technology company google.com. the advantage of using this tool is the ease of sending questionnaires, filling out, and the data collected directly enters the google sheet.

### **Types, Sources, and Data Collection Techniques**

The type of data used in this study is the type of primary data obtained from the survey method using electronic form media (google form). While the way to collect data or distribute questionnaires is by sending a google form link.

### **Data Analysis Technique**

This research data analysis technique will use the IBM SPSS Version 26 application. The use of statistical application-assisted analysis is very important to reduce the risk of formula calculation errors and the duration of data processing is too long. Tests include reliability and validity tests of research instruments, classical assumption tests, demographic analysis tests, and hypothesis testing.

### **Data Testing**

Before the research data were collected, the researchers conducted a pilot test on the auditors of the Financial and Development Supervisory Agency (BPKP) to test the validity and reliability of the research instruments. The reason for choosing BPKP auditors as a pilot test is because BPKP auditors have almost the same characteristics as Inspectorate auditors, namely both are Government Internal Supervisory Apparatus. The pilot test sample of 38 auditors is as follows:

**Table 1. Respondent Data**

No.	Deskripsi	Fr	%
1.	<b>Gender</b>		
	Laki-Laki	22	58%
	Perempuan	16	42%
	<b>Jumlah</b>	<b>38</b>	<b>100%</b>
2.	<b>Usia</b>		
	25 - 35 Tahun	23	61%
	> 35 Tahun	15	39%
	<b>Jumlah</b>	<b>38</b>	<b>100%</b>
3.	<b>Pendidikan Terakhir</b>		
	D III	3	8%
	S1	29	76%
	> S1	6	16%
	<b>Jumlah</b>	<b>38</b>	<b>100%</b>
4.	<b>Jabatan Auditor</b>		
	Auditor Pelaksana	3	8%
	Auditor Penyelia	1	3%
	Auditor Pertama	19	50%
	Auditor Muda	13	34%
	Auditor Madya	2	5%
	<b>Jumlah</b>	<b>38</b>	<b>100%</b>
5.	<b>Pengalaman Kerja</b>		
	< 3 Tahun	0	0%
	> 3 Tahun	38	100%
	<b>Jumlah</b>	<b>38</b>	<b>100%</b>

### Validity Test Results

To correlate each variable, the validity test was carried out using the Pearson Product-moment coefficient through the SPSS programme. The significance level of validity testing using Pearson's product moment is 5%. The test results show that out of a total of 50 questions in the questionnaire which are divided into variables X1, X2, X3, X4, and Y, 49 questions have a correlation value greater than the critical value, which means that 49 questions are declared valid so that they can be used as further research instruments..

### Reliability Test Results

To assess the extent of the consistency of the research instrument if repeated testing is carried out, a reliability test is carried out. This test is carried out on statements that have been declared valid in the validity test. The instrument in this study is said to be reliable if the alpha value is greater than 0.6. The reliability test results show that the alpha value of the X1, X2, X3, X4, and Y variables is greater than 0.6, which means that the research instrument is said to be reliable.

## CONCLUSION

This study aims to determine the relationship between supervisory performance and financial reporting quality on fraud prevention with religiosity and leadership style as moderating variables. This research is important in Indonesia given the many cases of corruption involving officials in government organisations. This research is expected to provide insight for officials in government organisations and internal auditors (APIP) to increase fraud prevention responsibilities and consider the factors that influence them. The theoretical contribution of this research is that it can enrich research on the theme of fraud prevention. In addition, this research is also expected to be used by the government, especially the Regional Inspectorate, to evaluate fraud prevention measures that have been carried out / have not been carried out so that they are more targeted and accountable.

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