



Influence reward and punishment on the prevention of financial statement fraud

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ABSTRACT

The study aims to examine the effect of rewards and punishments on the prevention of fraud in financial reporting, which is often carried out by the company's financial staff. The results of this study are expected to provide a deep understanding of rewards and punishments in the context of corporate financial integrity. In addition, it can provide practical recommendations for designing a more effective system to overcome financial fraud that occurs in the company. This study uses a quantitative method, data collection through questionnaires distributed to students who are interested in working in the financial sector. The analysis was carried out using multiple linear regression. The hypothesis testing of this study aims to identify the factors that affect financial reporting fraud behavior and are linked to the indicators of the company's reward and punishment system. The results of the study show that the reward system can reduce the occurrence of fraudulent behavior in financial statements. Likewise, strict punishment is a means of internal control to reduce the occurrence of corporate financial fraud.

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1. INTRODUCTION

Fraud or financial reporting fraud is a very serious problem in the business world and in companies, financial reporting fraud can be a big problem and can harm many parties, especially investors, company employees and the general public (Belinda & Machmuddah, 2024). According to the Association of Certified Fraud Examiners ACFE (2022) fraud or loss in 2022 as much as 86% of cases of asset fraud in the company caused losses of around \$100,000, or around 50%, and cases that commit corruption that cause losses of around \$150,000 and around 9% of cases of financial statement fraud that cause losses of around 59%. Not a few large companies in the world are related to fraud or fraudulent financial statements such as worldcom, Qwest, Enron Coporation, Xerox and Tyco and several other cases. A major case that is quite well known and studied is the case that occurred at Enron Corporation (Kartika et al., 2022). This company has committed fraud in financial reporting by increasing profits in the company and covering the company's debt which reached around 1\$ billion miliar (Tantri & Chariri, 2023). Fraud in financial reporting does not only occur in the international world, but also occurs in various developing countries including Indonesia (Aviantara, 2023). Financial statement fraud as a misrepresentation or omission of financial statement data in the company can make mistakes in data readers used for decision making such as investors (Rozak & Fachrunnisa, 2024). Therefore, in order for investors as users of financial statement data, efforts are needed to increase

confidence that companies in a better financial position have reported actual finances (Aviantara, 2023; Ristianawati et al., 2021).

Fraud or financial statement fraud in Indonesia in 2019 was the biggest year for various cases of fraud in financial reporting. The number of cases that reached 239 cases of financial statement fraud had various types of cases (Rozak et al., 2023; Taswan et al., 2023). Cases included in financial statement fraud include corruption cases, namely 167 cases and 50 cases of misuse of state assets or assets. Likewise, in internal companies in Indonesia there are 22 cases of fraud against financial reporting that caused losses to the state and companies in Indonesia with a total value of Rp 873,430,000,000. Likewise, corruption cases reached 70%, which caused a total loss of IDR 373,650,000,000. In addition, there are also cases of misuse of state property rights from companies in Indonesia reaching 21% so that the total loss experienced is Rp257,520,000,000, and cases of fraud in financial reporting reaching almost 10%, with a total state loss of Rp242,260,000,000 so that the average loss experienced by the state and companies and in other cases there are around Rp7,248,879,668 cases in Indonesia (Nurkholik et al., 2024; Sugiharti, 2023).

According to Achmad et al. (2023) This case of fraud or fraud needs to be handled or anticipated by the company in terms of overcoming fraud. Prevention of suspicion of fraud in financial statements can be done by detecting financial statements made or with financial ratios (Aviantara, 2023). Detecting fraud based on the way there are several ways to deal with cases like this (Ghaisani & Supatmi, 2023; Sugiharti, 2023). There are various ways or methods to detect fraud that have been done by researchers (Andrew et al., 2022). The purpose of this research is to identify the indicators used in determining the factors that can anticipate the occurrence of fraud that will be faced by the company. Early detection of detected worker pressure that allows someone to commit fraud can be well known so that it can reduce the losses experienced by all stakeholders and also the state (Andrew et al., 2022; Kartika et al., 2023).

Fraud in corporate financial reporting is a matter of great concern. This can harm all parties and reduce external confidence in the integrity of the company's financial information. Workers who are in the company need to have good integrity so that they can prevent fraudulent financial reporting. The role of workers from the company's operational activities is in accordance with their responsibilities. The company also provides rewards and punishments as internal controls that can be used to prevent fraudulent corporate financial reporting (Praptitorini et al., 2021). So that in this study, we examine the indicators of reward and punishment that must be experienced by workers who interact in the financial sector. Company rewards and punishments are implemented in order to prevent or reduce fraudulent behavior in financial reporting (Preicilia et al., 2022). The pressure faced by workers in the financial sector allows for fraudulent financial statements. Therefore, in the hexagon theory there are indicators that allow someone to commit fraudulent financial statements through this theory (Nurkholik et al., 2024).

Several research results on indicators in the prevention of accounting reporting fraud show a gap in results. Research by Afiani et al. (2022), Ekasari and Prasetyaningrum (2023) and Nur et al. (2023) shows that the existence of internal control as an indicator of punishment has no effect on the prevention of accounting fraud. However, the results of research from Komala and Asaari (2022) and Amin et al. (2023) are able to prove that an effective internal control system plays a role in preventing financial statement fraud. Similarly, the provision of compensation as a reward in the research Ekasari and Prasetyaningrum (2023) and Amin et al. (2023) was able to prove that appropriate compensation can be a reward that supports workers, improves work quality, and avoids deviant behavior. In the research Afiani et al. (2022) it is proven that no matter how much the compensation value is, it has no effect on efforts to prevent financial statement fraud.

RBV (Resource-Base View) theory explains that it is necessary to see human resources which are an important asset in the company, so the Resource-Based View theory says that it must emphasize the internal resources in the company. Human resources also explain that it is necessary to achieve a competitive advantage so that there will be more effective management of rewards and punishments (Masyitoh et al., 2019; Rahmadhani et al., 2024). Resource-Based view theory which focuses on the

resources owned by the company and can provide the right perspective in producing excellence in the company which will be able to increase the capacity and strategic in the company (Lubis, 2023). Based on the point of view of the Resource-Based View, it explains that there is a need for improvement in financial reporting and how the reward and punishment system is designed to reduce fraud in financial statements, as well as utilization in human resources relevant to the Resource-Based View, so as to create more effective financial reports and have advantages and effects in financial reports (Kurnia & Gunawan, 2023).

The reward system is a context that will be well designed to encourage that there is effective behavior for, so that rewards have a positive impact on the company in reducing fraudulent financial reporting in the company (Prabowo & Priantinah, 2018). Furthermore, companies that do not experience problems in corporate financial problems are advised to continue to monitor financial data regarding very high profitability targets which can cause fraud in financial statements (Wea et al., 2023). Furthermore, the perceptions of accounting students and several factors can contribute that can have a significant effect on the perceptions of accounting students, there are several factors that can affect the perceptions of accounting students, such as student ethics can affect the attitudes and future of these students so that there are those that have a significant effect (Hermawan & Kokthunarina, 2019; Sugiharti et al., 2023). Furthermore, the perceptions of accounting students can have a positive impact because of the ethics of accounting students, with the existence of perceptions, will increase the activities of accounting students' perceptions, especially accounting students of the Semarang College of Economics (Kurnia & Gunawan, 2023).

Students who are a generation that is very vulnerable to technological developments with a life that is currently very sophisticated and rapidly developing globally, especially in financial management using technology because currently all economic transactions can be carried out and at any time (Prasetio, 2024; Salim et al., 2022). Students' perceptions can also have an impact on the interests and talents of accounting students, especially in facing the world of work, student perceptions are a start in forming a career path, it is necessary for the perceptions of accounting students to work hard and improve and be responsible in facing the world, of course, it is necessary for the perceptions of accounting students to work hard (Ariyani & Jaeni, 2022; Wahyudin et al., 2021).

RVB Theory The Resource-Based View (RBV) theory is a framework that focuses on a company's internal resources as the basis for competitive advantage. RBV emphasizes that the ownership and management of unique and valuable resources can create sustainable competitive advantage. In the context of financial statement fraud, RBV allows us to identify factors that can influence fraudulent behavior (Dwi RT, 2019; Hardiningsih et al., 2024). According to Barney (1991), The Resource-Based View theory is often used based on resources which explains that an organization that can manage and utilize resources optimally will be faster in achieving a sustainable competitive advantage (Rahmadhani & Salim, 2024; Tahar et al., 2023)

Explaining research chronological, including research design, research procedure (in the form of algorithms, Pseudocode or other), how to test and data acquisition (Calero et al., 2013). Punishment is something that is used to strengthen, but punishment can be negative, so it is needed by the company. Punishment can be used to motivate all employees so that employees can avoid violations, one of which is the absence of fraudulent behavior in financial statements (Suhermanto & Biduri, 2023). Reward is one that can be interpreted as a method used by the company which is used to show that the company's value is very positive where it will take action and behavior (Febrianty et al., 2021; Salim & Rahmadhani, 2024). Financial Statement Fraud Based on ACFE (2022) explains that fraudulent financial statements are actions that are carried out intentionally, so it can be said that fraud is something that is done by eliminating facts regarding the presentation of financial statements in accounting data, with the aim that financial statements can influence the assessment in the use of financial statements when making a decision (Riyanti, 2024).

2. RESEARCH METHOD

This research was conducted at STIE Totalwin involving accounting and financial management students. This research was conducted from March 2024 to May 2024. The selection of STIE Totalwin students aims to find out the perceptions of students who in learning understand accounting and financial practices well. In studying at STIE Totalwin, students understand well the consequences faced in the future in the world of work, especially with regard to financial reporting, so that the rewards and punishments that will be faced in practice are expected to prevent fraudulent financial reporting (Septiani et al., 2023). The type of data used in this research is quantitative data. The data source used in this research is primary data. Data is taken by giving questionnaires to respondents, namely 143 STIE Totalwin students. The data is in the form of a value or score for the answers given by respondents to the questions contained in the questionnaire.

3. RESULTS AND DISCUSSIONS

This study begins with validity and reliability tests which are presented in Table 1 and Table 2 below

Table 1. Validity test

Indicators	R Count	R Table	Significance	Ket
Reward				
Reward Suitability	0,614	0,1927	0,05	Valid
Health facilities	0,577	0,1927	0,05	Valid
Job Promotion	0,667	0,1927	0,05	Valid
Respect	0,494	0,1927	0,05	Valid
Insentif prestasi	0,643	0,1927	0,05	Valid
Timeliness of tasks	0,648	0,1927	0,05	Valid
Target Achievement	0,721	0,1927	0,05	Valid
Punishment				
Clarity of provisions	0,537	0,1927	0,05	Valid
Caution	0,617	0,1927	0,05	Valid
Policy Foundation	0,614	0,1927	0,05	Valid
Sanctions for violations	0,512	0,1927	0,05	Valid
Error weight	0,614	0,1927	0,05	Valid
Financial Statement Fraud Prevention				
Clear system	0,667	0,1927	0,05	Valid
Follow-up	0,589	0,1927	0,05	Valid
Control	0,592	0,1927	0,05	Valid
Surveillance	0,644	0,1927	0,05	Valid
Work discipline	0,612	0,1927	0,05	Valid
Legal Certainty	0,767	0,1927	0,05	Valid

Source: primary data 2024

Based on Table 1 above, it can be seen that the results of the r count in each question of the questionnaire are always greater than the r table value. This shows that the significant value for all questions related to the reward variable is also below 0.05.

Table 2. Reliability Test

Variable	Cronbach's Alpha Value	Description
Reward	0,891	Reliable
Punishment	0,824	Reliable
Financial Reporting Fraud	0,893	Reliable

Source: primary data 2024

In reliability testing using Cronbach alpha of more than 0.6, the instrument on the questionnaire can be said to be reliable or reliable and can be used, so if the Cronbach alpha value is less than 0.6, it can be said that the questionnaire cannot be trusted or cannot be used. Based on table 2 above, it can be said that all questions in the questionnaire on this research variable can be said to be reliable.

Table 3. Multicollinearity Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,680	2,225		2,519	0,013
Reward	0,139	0,074	0,175	1,883	0,063
Punishment	0,618	0,083	0,692	7,458	<0,001

Based on Table 3 above, it can be seen that the significance value of the two variables is below 0.05, where the value of the reward variable is 0.139 while the punishment variable is 0.618. Therefore, it can be concluded that there is no heteroscedasticity in this study and data analysis can be carried out further.

The multicollinearity test aims to determine whether there are two or more independent variables that are linearly correlated. Then the basis for decision making can be seen from the tolerance value or variance inflation factor (VIF) value. The tolerance limit > 0.10 and the VIF limit < 10.00, so it is concluded that there is no multicollinearity between the independent variables.

Table 4. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Reward	0,343	2,919
Punishment	0,538	4,214

Source: primary data 2024

Table 5. Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.067	2.472		2.454	0.016
Reward	-0.165	0.081	-0.185	-2.044	0.044
Punishment	0.692	0.091	0.690	7.612	<0.001

Source: primary data 2024

For the reward variable, the t value is 2.044 while the previously known t table value is 1.996, which means that the t value is greater than the t table. Therefore, it can be concluded that there is an influence between reward and fraudulent financial reporting (H₁ accepted). For the punishment variable, the t value is 7.612 while the previously known t table value is 1.996, which means that the t value is greater than the t table. Therefore, it can be concluded that there is an influence between punishment and fraudulent financial reporting (H₂ accepted).

The Effect of Reward on Financial Reporting Fraud

Based on the results of multiple linear regression tests in table 5, both by using the partial t test, simultaneous f test, and the coefficient of determination test, it is known that the reward variable has a partial effect on fraudulent financial reporting, which means that hypothesis 1 (H₁) is accepted. These findings indicate that based on the perceptions of STIE Totalwin accounting students, there is an influence between the amount of reward received from the company, be it a salary, bonus, or award, which can reduce the occurrence of fraudulent financial reporting. The better the reward given will reduce a person's desire to commit fraud. These results are in line with research on improving human resource performance in improving company performance. The better the reward given, the better the

cooperation and loyalty of workers, so that it can reduce the occurrence of fraudulent corporate financial reporting.

The Effect of Punishment on Financial Statement Fraud

Based on the results of multiple linear regression tests in table 5, both by using the partial t test, simultaneous f test, and the coefficient of determination test, it is known that the punishment variable has a partial effect on fraudulent financial reporting, which means that Hypothesis 2 (H₂) is accepted. These findings indicate that based on the perceptions of STIE Totalwin accounting students, there is an influence between the existence of rules related to punishment applied by companies related to fraud or violations on reducing the occurrence of fraudulent financial reporting in each company. The behavior of workers as the company's human resources requires a good internal control system. The better the internal control of human resources, the lower the punishment issued by the company, indicating the low occurrence of fraudulent financial reporting. A good internal control system can reduce the punishment given to workers which in turn reduces the opportunity to commit fraudulent financial reporting.

4. CONCLUSION

This research aims to examine factors that can reduce the occurrence of fraudulent company financial reporting carried out by staff working in the financial sector. To be able to identify indicators that are appropriate to the undergraduate accounting educational background, this research was tested using a questionnaire filled in by respondents who had received accounting and finance education for 5 to 6 semesters. Accounting students' perceptions regarding the influence of rewards and punishment on reducing or preventing fraudulent financial reporting can be used as an important consideration for companies. Based on the test results, it shows that rewards from the company in accordance with the superiority of human resources can reduce the frequency of fraudulent financial reporting. So the large number of rewards will definitely have a negative effect on fraudulent financial reporting. Likewise, strict punishment for violations by financial staff can prevent fraudulent financial reporting from occurring in the company. However, in the context of this research, it shows that the fewer punishments carried out by human resources means that they have a good internal control system which is proven to reduce the occurrence of fraudulent financial reporting. In carrying out this research, of course, there are several limitations that should be improved in future research, namely not giving open questions that can strengthen the indicators of the variables used. The specifications in the fraud tested are still broad, not specific. And sample coverage is limited to STIE Totalwin accounting students. In preventing fraudulent financial reporting, companies should not only focus on providing large rewards, because large rewards do not prevent fraudulent financial reporting from occurring. There are still many factors that can encourage fraudulent financial reporting even though the rewards received by employees are quite large, one of which is intention and opportunity. The company should focus more on emphasizing the rules and implementation of punishments that will be applied if a violation or fraud occurs to create a deterrent effect for those who have done it and make other employees think again if they want to commit fraud/violation. In an effort to prevent and take action against fraudulent financial reporting, companies should use rewards and punishments together so that the two instruments can complement each other and prevent fraudulent financial reporting. In further research, it can use other indicators that can be used to measure variables in research, and the sample for further research should be given to really workers in the financial sector who have experience.

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