

Original Research Article
**DETECTING FRAUD IN BOS FUND MANAGEMENT (EVIDENCE FROM LAMPUNG-
INDONESIA)**

ABSTRACT

This study aims to detect the tendency of fraud in BOS fund management with the *fraud diamond* approach which is influenced by organizational competence and culture by using the quality of accounting information systems as mediating variables. ~~This~~The study used a quantitative descriptive method. ~~This~~ research was conducted in schools in Lampung Province. The Starfield Radom Sampling method was used to take sample. Primary data was obtained by distributing questionnaires to 1,366 schools that experienced delays in submitting reports on the use of BOS funds in phase I 2020 as of June 12, 2020. The respondents in this study were teachers from schools who experienced delays in submitting financial statements and who did not receive additional duties as members of the BOS Fund Team. The study was conducted on February 6, 2021 - March 10, 2021. 973 data were obtained from 367 samples that fit the criteria. Data is processed using Smart PLS 3.0. The test results show that competence toward detecting fraud has P-Values 0.980, Organizational Culture against Detecting Fraud has P-Values 0.205, and Competency against Detecting Fraud with Quality of Accounting Information System as a mediator has P-Values 0.769 which means it is not significant to detect fraud. The quality of the Accounting Information System against Detecting Fraud has P-Values of 0.12, and Organizational Culture towards Detecting Fraud with the Quality of the Accounting Information System as a mediator has P Value of 0.017 which means significant detecting fraud. It was concluded that competence, organizational culture, and competence with the quality of accounting information systems as mediating variables did not detect the tendency of fraud in BOS fund management with the diamond fraud approach. Meanwhile, the quality of accounting information systems and organizational culture the quality of accounting information systems as mediating variables can detect the tendency of fraud in BOS fund management with the fraud diamond approach.

Keywords: *organizational culture, BOS funds, fraud diamond, fraud detection, competence, quality of accounting information systems*

1. INTRODUCTION

The determination of the Indonesian government is very large to improve the quality of education. This is evidenced by the large allocation of education funds which reaches 20% of the state budget. In 2020, the state budget is budgeted at 508.1 trillion with 10.69% allocated for bos funds for 45.4 million students or idr 54.32 trillion. The allocation of bos funds in the 2020 state budget increased by 6.03% compared to 2019 [1].

BOS or school operational assistance is a central government educational donation for non-personnel purposes given to schools from non-physical special allocation funds according to the number of students enrolled. BOS funds are used only to finance education operations. However, there is a lot of abuse in practice by manipulating the finances of the use of bos funds. Indonesian corruption watch has released corruption related to the education budget that occurred in the period 2005-2016 approximately 425 cases. The fraud caused the state to suffer losses of up to Rp1.3 trillion and bribes of Rp55 billion [2]. As happened in bogor, the implementation of the sd exam by appointing a contractor in the procurement of test papers on the recommendation of the Bogor city K3S. State losses incurred amounted to

Rp17,189,919,828 [3] and MKKS SMP Lampung Tengah Regency has deducted Rp2,500.00 per student from 81 public Junior High Schools received reaching Rp31,250,000,000.00 [4].

The Minister of Education and Culture requires schools to *upload* a recapitulation report on BOS management through the <https://bos.kemdikbud.go.id> website so that it is expected to reduce fraud in the management of BOS funds. BOS funds phase I was disbursed on February 14, 2020, and phase II on May 13, 2020 [5]. According to the Ministry of Education and Culture of the Republic of Indonesia, there are 6.29% of schools that have not submitted a report on the use of phase I BOS funds or 13,601 schools [6]. Meanwhile, as of June 12, 2020, there are 2,792 schools out of 7,104 schools in Lampung Province that have not uploaded *the* recapitulation report of regular BOS spending phase I through the <https://bos.kemdikbud.go.id/> website.

Late submission of financial statements may indicate manipulation of financial statements [7], this is possible due to the report conditioning process that is not by BOS fund management SOP. This may indicate fraud in the management of BOS funds. Financial statement fraud is a presentation that does not follow generally accepted accounting principles intentionally or omissions [8]. ~~Willful~~Willful negligence can influence the relevant parties in making decisions. The act of increasing the number of students, falsifying notes, and using budgets not referring to technical instructions for the use of BOS funds are actions that indicate fraud in the management of BOS funds.

In this study, the author uses the fraud diamond approach to detect whether there is fraud in the management of BOS funds within the education office of Lampung Province by using variables of competence, organizational culture, and quality of accounting information systems as mediating variables. According to Siregar and Hamdani [9], Sasongko et al. [10], Rahmatika et al. [11], Nanda et al. [12], Elviani et al. [13], and Supri et al. [14] Cheating is not influenced by competence. The results were different from Abdullahi and Mansor [15], and Triyanto [16] who stated competence or ability that influenced fraud. The same thing was also stated by Purwatiasih et al. [17] That the most decisive factor in cheating is ability.

Research by Dhany et al. [18] stated that organizational culture had a significant effect on fraud. This is supported by Nuraeni [19] who stated that organizational culture has a positive and significant effect on *fraud*. But in contrast to Siregar and Hamdani [9] and Nainggolan et al. [20] which state that *fraud* is influenced by organizational culture in a negative direction.

2. THEORETICAL REVIEW AND METHODOLOGY

2.1. Theoretical Review

2.1.1 Agency Theory

A theory that provides an overview of the relationship between the mandated party and the mandate giver. As explained by Jensen and Meckling (1976). In this study, the Minister of Education and Culture acts as the *principal*, and the headmaster is *an agent* who is bound by the contract stated in the Decree of the Minister of Education and Culture regarding Schools Receiving Regular BOS Funds. Conflicts of interest arise because of differences in interests between the *principal* and the agent. From the principal ~~side,~~theyside, ~~they~~ want to get a goal for the advancement of education by assisting with education costs through *agents*, namely schools that are represented to the principal. On the other hand, *agents have an interest in improving their welfare so that they can trigger* agency problems *that cause agents to try to* ~~fulfill~~fulfil *the principal's wishes while getting welfare.*

The headmaster as an *agent* has more information about the condition of the school than *the principal* because he has a role as the person in charge of managing BOS funds. Therefore, there is a difference in the information used by the headmaster to make reports on the use of BOS funds that do not follow technical instructions. This resulted in the poor quality of the BOS fund management report submitted.

2.1.2 Detecting Fraud

Detecting fraud is the process of finding indications of the tendency to cheat, based on indicators of the causes of fraud. Fraud is **behavior** that is intentionally dishonest or deliberately presents material facts that are false. Lying, deceiving, telling untruths deliberately, and doing unfair to others for personal gain [21]. Cheating is an attempt to gain a dishonest advantage from another party [22].

2.1.3 The Fraud Diamond

This theory explains the motivations that cause people to cheat as Wolfe and Hermanson proposed in 2004. *The fraud diamond is a development of the fraud triangle theory proposed by Cressey (1950). The triangle fraud theory states pressure, opportunity, and rationalization or justification are the three causes of fraud.* In 2004 Wolfe and Hermanson added the ability to cause fraud to become known as *Fraud Diamond Theory*. They stated that *fraud will occur because of the right management ability in doing every detail of fraud.*

Fraud according to fraud diamond is caused by factors:

Pressure. Every perpetrator of fraud must face pressure to commit fraud. **Dishonorable Dishonourable behavior** is carried out by the perpetrator due to pressure or motivation [23]. Acts of corruption are often committed by people who experience financial pressure. The trigger for corruption is the bad habits of the perpetrators themselves such as gambling, drugs, lack of performance rewards, and low salaries. High financial pressure, results in a high tendency to commit corruption [1].

The occurrence of financial statement fraud is due to certain institutional environments, individual capabilities, and opportunities [24]. Events that have occurred in a person's personal life can result in financial and other stresses that become a motivation for cheating [21]. Pressure is the impulse that arises in a person because there are factors that persuade him to meet his needs [25]. In an organizational context, pressure can come from the leader's order to commit unethical actions (compliance pressure) [26]. The possibility of cheating occurs not only because someone feels pressured, but also because there are opportunities for someone who is not under pressure.

Opportunity. Opportunity is a fraudulent activity that arises from a weak system that can be exploited by the right people [27]. Opportunity is a situation in which the perpetrator can act and hide dishonest actions to obtain personal benefit [22]. *Fraud* will not occur without opportunity, even though the individual has high pressure to commit *fraud* [26].

Weak internal control systems, inadequate management supervision, lack of sanctions, and unclear procedures trigger opportunities [11], [28], [29]. The opportunities that exist in each organization greatly influence an individual's decision to commit fraud [23]. Cheating is always perpetrated by people who have knowledge and opportunity [21]. Fraud is carried out by perpetrators because they understand the weaknesses of the internal control system in the company and make it an opportunity [1].

Rationalization. Rationalization is convincing oneself that the act of cheating is worth the risk [27]. Rationalization is an endorsement made by a person who cheated on his fraudulent actions. Rationalization gives rise to a person's intention to commit an act of cheating [30].

Rationalization allows the fraudster to see his illegal actions as acceptable [23], [26]. Rationalization is needed by fraudsters to build an honest and trustworthy image [31]. To meet the interests of individuals, rationalization is carried out to cover the perception of fraud to be carried out so that individuals can avoid the risk of fraud [32].

Most fraudsters assume that they are not cheating but act as they should [1]. Rationalization can be done with conscious or unconscious conditions because it is in a system that forces someone to cheat. This causes a collision in the conscience of the perpetrator. A wide variety of reasons can be used as rationalizations, including the reason that fraudsters use the proceeds of their fraud for social purposes [21].

Capability. A person's position or position can give rise to the capacity to create or use opportunities that do not exist in other individuals [23]. Ability is the effort and role of a person to act fraudulently in the organizational environment. Capacity is the primary determinant in cheating the other three elements (pressure, opportunity, and rationalization) [27]. *Fraud* is carried out by people who have the appropriate ability to do every detail of fraud. Opportunity is an open door of cheating, then driven by *pressure* and *rationalization* to pass through, but those who can do it are people who have *the capability*. A *capability* that can turn opportunities, pressure, and rationalization of fraud into reality. *Capability* is the most decisive factor in fraud [17]. It is the ability that turns cheating into reality [27]. This ability is an individual trait that motivates one to look for opportunities and use them to commit cheating. Good skills are needed to identify opportunities to make the right cheating tactics. Leaders in an organization occupy the highest position in an organization so have the ability to commit fraud [26], [30]. Three conditions allow a person to do with his ability: cheating. Fraud that often occurs is asset theft, hiding fraud, and obtaining personal benefits by converting theft

2.1.4. Quality of Accounting Information Systems

Quality is the degree of good or bad of something that is used to measure the degree or level of something. Information is the result of processing and processing data to make information more meaningful that is used in the decision-making process [22]. Information is considered quality if it describes the conditions by the truth and is accurate and reliable. Quality information is produced from quality information systems.

An information system is a collection of two or more components in the form of physical or non-physical that interact with each other and collaborate to convert data into information [33]. Information systems convert data into information. Information systems are ways of obtaining information quickly, at the right time, amount, and format, and in the right people to provide useful information [34]. "An accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers" [22]. While the quality of accounting information systems according to Azhar Susanto (2013) in [35] is a combination of all elements and **subelements** that are interrelated in forming an accounting information system to produce quality information.

The accounting information system has the following functions: data collection and storage; The organization's resources, activities, and personnel, generating information from the data processed, and controlling and safeguarding the organization's assets and data.

The combination of connected components produces quality accounting information [36]. The main characteristics of quality information are: relevant, reliable, complete, timely, verifiable, and accessible. Accounting information systems are used to obtain information quickly, precisely, and accurately in managing BOS funds.

2.1.5 Competency

Competence in this study is related to the individual competence of the principal. Competence must be possessed by a person to carry out a certain job satisfactorily. This leads to a set of *skills* that must be possessed. Individuals who have been declared "competent" in carrying out their duties if they meet the minimum criteria required to perform a specific job [37].

Two notions of competence [37]; first, it indicates adequacy which means a person who is declared competent if he has a set of attributes that are by the task to be performed. Second, an alternative definition of capability, competence is a knowledge and/or skill possessed by a person in a particular field of performance.

The competencies required by a teacher to become a principal are knowledge, attitudes, and skills on the dimensions of personality, managerial, entrepreneurial, supervision, and social competencies [38].

2.1.6. Organizational6. Organizational Culture

The vision, mission, and values of each school are different. The vision, mission, and values become the basis for the behavior of each member of the school organization so as to form a culture. Culture is a long-standing habit and difficult to change. Organization is a gathering of several people who collaborate with each other in achieving goals. Organizational culture is a habit that has long existed in organizations and is still valid for generations today [1]. "Organizational culture is the norms, values, assumptions, beliefs, habits made in an organization and approved by all members of the organization as guidelines or references in the organization in carrying out its activities both intended for employees and for the benefit of others" [2]. There are values and assumptions shared in organizational culture [39]. Managerial initiatives influence the cultural context to influence the image and day-to-day inertia between members of the organization and audiences outside the organization. Cultural symbols become an important source for building the image of the organization [4].

In the school environment, it is usually characterized ~~by sharing by~~ ~~values~~ ~~sharing values~~ and sharing the same beliefs between all members of the organization. Every individual has a style, culture, and behavior inherent in his person. The melting and melting of these styles, cultures, and individual behaviors forms a new norm that synergizes and becomes organizational pride which is used as a reference for behavior in organizing to achieve organizational goals. The organizational culture of the school influences the behavior and attitude of each member of the school organization. A good work culture is formed from a good organizational culture, good quality work is formed from a good work culture and vice versa. A bad organizational culture will lead to a tendency to carry out corrupt activities [1]. Organizational culture is one factor of accounting information system design [40]

2.1.7 School Operational Assistance

Regular School Operational Assistance is a Central Government program to provide funding for operational costs for schools sourced from non-physical special allocation funds. Its utilization is the full responsibility of the school. Activities related to the management of BOS funds include recording income and financing as well as reporting on their use. In other terms is accountable, transparent bookkeeping that is systematic so that it is easy to supervise. "The principles of using "BOS funds" should be done in terms of flexibility, effectiveness, efficiency, accountability, and transparency [41].

2.2 Hypotheses Development

2.2.1 The Effect of Competency to Detect BOS Fund Management Fraud with The Fraud Diamond Approach

Competence is the ability to turn opportunities into reality [15]. Ability is the most determining factor in the occurrence of fraud [17]. This indicates that the person who is capable of cheating is the one with the ability. Financial statement fraud is influenced by competence [16]. Fraudsters are mostly institutional insiders who have access and are knowledgeable, have the necessary skills and resources, understand organizational systems, and can hide their fraud [22]. To commit fraud requires more intellectual capacity that will be used to detect existing opportunities, and generate creativity to exploit weaknesses in the internal control system [27]. Fraud is carried out by employees by penetrating the internal control of the organization, developing techniques to be carried out to commit embezzlement, and being able to control social situations that can benefit them personally by influencing other parties to cooperate with them [11]. Abilities that lead perpetrators to cheat [26]. Ability is defined the same as competence. High competence can indicate fraud in the management of BOS funds. Then the first hypothesis can be formulated as follows:

H1 Competency has a positive and significant effect on detecting fraud in BOS fund management with the diamond fraud approach.

2.2.2 The Influence of Organizational Culture to Detect Fraud in BOS Fund Management with the diamond fraud approach

Organizational culture is "Norms, values, assumptions, beliefs, habits made in an organization and approved by all members of the organization as guidelines or references in the organization in carrying out their activities both intended for employees and the benefit of others" [2]. Organizational culture has a significant effect on fraud [18]. This means that the better the organizational culture, the greater the indication of fraud. This indicates that fraud can be detected from the culture of the organization. Organizational culture influences fraud [42] therefore organizational culture has a positive and significant effect on fraud detection [19]. Researchers argue that organizational culture is habit that have been formed for a long time in an organization. The courage to innovate and take risks makes the principal take all efforts for school progress, one of which is by procuring goods/services. Procurement of goods/services is very prone to fraud [18]. This indicates that organizational culture is influential in facilitating the procurement of goods and services. So that organizational culture tends to be able to detect fraud in the management of BOS funds.

From the above, the second hypothesis can be formulated as follows:

H2 Organizational Culture has a positive and significant effect on detecting fraud in BOS fund management with the diamond fraud approach.

2.2.3 The Effect of Accounting Information System Quality to Detect Fraud in BOS Fund Management with The Diamond Fraud Approach

There are five main components in accounting information systems; system users, the sequence of commands and procedures used, data processing software, information technology infrastructure used, and security measurement systems and internal control of data storage Accountant Information Systems. The quality of accounting information systems is a combination of all elements and subelements that are interrelated in forming an accounting information system to produce quality information [35]. In quality accounting information systems there is ease of access to information [22]. With the ease of accessing information, it will be easy to carry out the verification process so that it can produce good quality information systems. "The application of accounting information systems has a positive effect on the trend of accounting fraud. This is due to the low competence of employees, resulting in a lack of knowledge and understanding of the use of accounting and bookkeeping systems" [43]. Therefore, accounting information systems tend to affect accounting fraud. The low quality of accounting information systems in a company can

cause fraud [44]. The author argues that in a system there can be intentional or unintentional mistakes due to lack of knowledge and understanding of the use of accounting and bookkeeping systems. Intentional mistakes are usually due to the manipulation of transaction records and proof of transactions for personal or group interests. In addition, the author also argues that the management of BOS funds is the responsibility of the school. Not all schools provide access to stakeholders to know the use of BOS funds, so there is no transparency. And not all BOS fund managers, in this case, the BOS treasurer has knowledge and understanding of accounting information systems. This may indicate fraud in the management of BOS funds. Based on the above, the third hypothesis is formulated as follows:

H3 Quality of Accounting Information System has a positive and significant effect on detecting fraud in BOS fund management with the diamond fraud approach.

2.2.4 The Effect of Competency to Detect Fraud in BOS Fund Management through the Fraud Diamond Approach with the Quality of Accounting Information Systems as a Mediating Variable

Accounting information systems are highly dependent on the competence of their users [33], [34]. "User competence is a unique characteristic resulting from an individual's knowledge, expertise, skills, and motivations that relate to the success of an individual's performance demonstrated through that individual's way of thinking and behaving" [33]. Competence affects the quality of accounting information systems [34]. The quality of accounting information systems is influenced by competence in a positive direction [33], [34]. The author argues that the influence of competence on the quality of information systems will indicate fraud. This is supported by the statement that competence can cause fraud [15]. High competence is vulnerable to being used to manipulate financial statements so that it will produce reports that are not by the technical instructions for the use of BOS funds. Thus, competence with the quality of accounting information systems tends to indicate fraud in the management of BOS funds. Based on the explanation above, the fourth hypothesis can be formulated as follows:

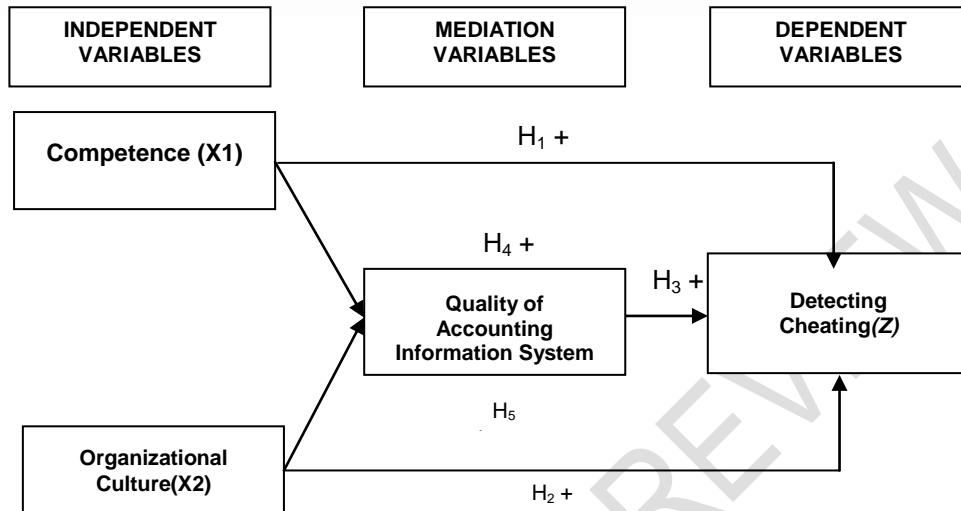
H4 Competency has a positive and significant effect on detecting fraud in BOS fund management with the fraud diamond approach with the quality of accounting information systems as mediating variables.

2.2.5 The Influence of Organizational Culture to Detect Fraud in BOS Fund Management through the Fraud Diamond Approach with Quality Accounting Information System as a Mediating Variable

One of the "shaping" factors of accounting information systems is organizational culture [22]. Improving the quality of accounting information systems can be done by paying attention to organizational factors, especially organizational culture factors. This factor becomes vital not only when creating and developing information systems, but when implemented [45]. "Organizational culture affects accounting information systems. With organizational culture, accounting information systems will produce quality information and satisfaction for information users [46]. One of the criteria of organizational culture according to Robbins and Judge [3] is stability indicated by reporting performance results. While in quality accounting information systems there is ease to access information [22]. With the ease of accessing information, it will be easy to carry out the verification process so that it can produce quality accounting information. The author argues that not all schools receiving BOS funds are transparent in the use of BOS funds and provide access to stakeholders to know the use of BOS funds. This is due to the assumption that the management of BOS funds is a school secret that cannot be made public. Therefore, it is difficult to verify the use of BOS funds. This may indicate fraud in the management of BOS funds. From the above, the fifth hypothesis can be formulated as follows:

H5 Organizational culture with the quality of accounting information systems as a mediating variable has a positive and significant effect on detecting fraud in BOS fund management with the fraud diamond approach.

2.3. Frame of Mind



Source: Data processed, 2020

Figure 1 Frame of Mind

2.4. Research Method

This research is quantitative. Respondents in this study were teachers from schools who were included in the study population and did not receive additional duties as BOS treasurers and members of the BOS Team. Before collecting data, questionnaires were tested for teachers outside the study population. Data is obtained through direct distribution using Microsoft Forms. Before data collection, a questionnaire trial was conducted for 33 teachers outside the study population on February 2, 2021.

The distribution of questionnaires was carried out in collaboration with the Indonesian Supervisory Association (APSI) Lampung which was distributed through the Education Office of Central Lampung and East Lampung Districts starting from February 6, 2021, to March 10, 2021. Sampling in Metro City is disseminated through the Teacher Working Group (KKG), Subject Teacher Deliberation (MGMP), and author relations.

The population in this study is school institutions in Lampung Province that have not uploaded a report on the use of BOS funds for the first period of 2020 as of June 12, 2020, on the <https://bos.kemdikbud.go.id/> page totaling 2,792 schools. To calculate the required sample size used the Solvin Formula. The total population is 2,792 schools, assuming a fault allowance of 5%, then the minimum sample required is 350 schools.

Determination of the number of samples for each district/city using disproportionate stratified random sampling so that 2 districts and 1 city in Lampung Province were selected, namely the Metro City Government, representing the city government, the Central Lampung Regency Government, representing the parent district and the East Lampung Regency Government, selected to represent the expansion district with a population of 1,366 schools.

The research variables measured are derived into indicators. Statement instruments are drawn up concerning indicators. The preparation of the questionnaire uses the Linkert Scale which has a gradation from negative to positive.

2.5. Variable Measurement

The variable measurement uses dimensions developed by previous researchers and has been adjusted to the object of research. Here are the variables and measuring tools used:

Table 1. Variables and Measuring Tools

No	Variable/reference	Dimension	Indicator	No Questions	Testing
1.	Competence (X1) Regulation of the Minister of National Education Number 13 of 2007	Personality	Noble character (X1.1)	1	Linkert 1-5
			Be open (X1.2)	2	Linkert 1-5
		Social	Social sensitivity (X1.3)	3	Linkert 1-5
			Work together (X1.4)	4	Linkert 1-5
		Managerial	RKS/RAKS (X1.5)	5	Linkert 1-5
			Financial accountability(X1.6)	6	Linkert 1-5
		Supervision	Planning academic supervision (X1.7)	7	Linkert 1-5
			Carry out academic supervision (X1.8)	8	Linkert 1-5
		Entrepreneurship	School development (X1.9)	9	Linkert 1-5
			Entrepreneurial instinct (X1.10)	10	Linkert 1-5
2.	Organizational Culture (X2) (Nurliyani <i>et al.</i> , 2020)	Innovation and risk-taking	Motivation of leaders to innovate (X2.1)	11	Linkert 1-5
			The courage to take risks(X2.2)	12	Linkert 1-5
		Attention to things Detailed	Planning for each activity (X2.3)	13	Linkert 1-5
		People orientation	Utilization of existing resources (X2.4)	14	Linkert 1-5
		Team orientation	Clear work instructions (X2.5)	15	Linkert 1-5
		Agricivitas	Strong leadership commitment (X2.6)	16	Linkert 1-5
			Rules of conduct at school (X2.7)	17	Linkert 1-5
		Stability	Achievement of performance targets (X2.8)	18	Linkert 1-5
Performance results reporting (X2.9)	19		Linkert 1-5		
3	Quality of Accounting Information Systems (Y) Romney <i>and</i> Steinnbart (2015)	Relevant	Application usage Information System (Y.1)	20-21	Linkert 1-5
			BOS usage report according to technical instructions (Y.2)	22	Linkert 1-5
			Use of party services third(Y.3)	23	Linkert 1-5
		Reliable	Reports on the use of BOS funds are made in accordance with their use (Y.4)	24	Linkert 1-5
		Complete and precise Time	Accuracy of reports on the use of BOS funds (Y.5)	25	Linkert 1-5
		Understandable	Readability of BOS fund usage report (Y.6)	26	Linkert 1-5
			Verifiable	The use of BOS funds refers to technical instructions (Y.7)	27
		Report verification by the BOS Fund Team (Y.8)		28	Linkert 1-5
		Accessible	Easy access to BOS fund information (Y.9)	29	Linkert 1-5

No	Variable/reference	Dimension	Indicator	No Questions	Testing	
4.	FRAUD DIAMOND (Z) ACFE (Singleton and Singleton, 2010)	Financial statement fraud	Mark up fees (Z.1)	30	Linkert 1-5	
			Completeness of attachments to supporting documents (Z.2)	31	Linkert 1-5	
			Use of fake notes (Z.3)	32	Linkert 1-5	
	Kassem & Higson, 2012)	Misuse of assets	Use of school assets by leaders or staff/teachers (Z.4)	33	Linkert 1-5	
			Corruption	Double receipt (Z.5)	34	Linkert 1-5
				Distribution of the remaining budget (Z.6)	35	Linkert 1-5
	Lokanan & Sharma, 2018)	Opportunity	Lifestyle(Z.7)	36	Linkert 1-5	
			Extra expenses (Z.7)	37	Linkert 1-5	
			Pressure from outside the school (Z.9)	38	Linkert 1-5	
	(Romney & Steinbart, 2015)	Rationalization/Rationalization	Ineffective monitoring (Z.10)	39	Linkert 1-5	
			Industry Type/school level (Z.11)	40	Linkert 1-5	
	Wolfe & Hermanson, 2004)	Capability	Justification (Z.12)	41	Linkert 1-5	
			Attitude (Z.13)	42	Linkert 1-5	
			Personal Integrity (Z.14)	43	Linkert 1-5	
Position (Z.15)			44	Linkert 1-5		
Intelligence (Z.16)			45	Linkert 1-5		
Ego and self-belief (Z.17)			46	Linkert 1-5		
The ability to impose the will (Z.18)			47	Linkert 1-5		
The ability to lie (Z.19)	48	Linkert 1-5				
Stress management (Z.20)	49	Linkert 1-5				

Source: Data processed, 2020

2. RESULT AND DISCUSSION

3.1. Result

After distributing the questionnaire, data were obtained as in table 2.

Table 2 Data Distribution

Information	Sum	Percentage
Questionnaires distributed to units of analysis	1.366	100%
Analysis unit data is not returned	558	40%
Incoming analysis unit data	404	30%
Analysis unit data that is declared not to meet the criteria	37	3%
Incoming unit analysis data that can be processed and analyzed	367	27%

Source: Processed Primary Data, 2021

From Table 2 it can be seen that the response of the analysis unit to the questionnaire was low, this is illustrated by the percentage of incoming data of 30% or 404 schools from 1,366 school units for 32 days. This indicates that the transparency of analysis units or schools in Lampung province is indicated to be relatively low.

3.2 Characteristics of Respondents

The profile of the respondents is shown in Table 3. Of the 973 respondents, it is indicated to have high competence and experience. This can be seen from the largest percentage of

education, namely S1/D4 by 93% or 903 respondents with an average working period of 15 years. That is, respondents are considered to have high knowledge and competence to fill out research questionnaires.

Table 3 Respondent Profile

Demographics	Amount	Prosentase
Gender:		
Man	302	31%
Woman	671	69%
Average usia (years)	41	
Education:		
D2/D3	40	4%
S1/D4	904	93%
S2	29	3%
Average length of service (years)	15	
Teacher status:		
PNS/ASN (Civil Servants/State Civil Servants)	576	59%
GTT (Non-Permanent Teachers)	232	24%
GTY (Foundation Permanent Teacher)	165	17%
Origin of the institution:		
State	837	86%
Private	136	14%

Source: Primary Data processed, 2021

3.3. Discussion

The data obtained is then processed and tested for validity and reliability. Figure 2 shows the results of hypothesis testing.

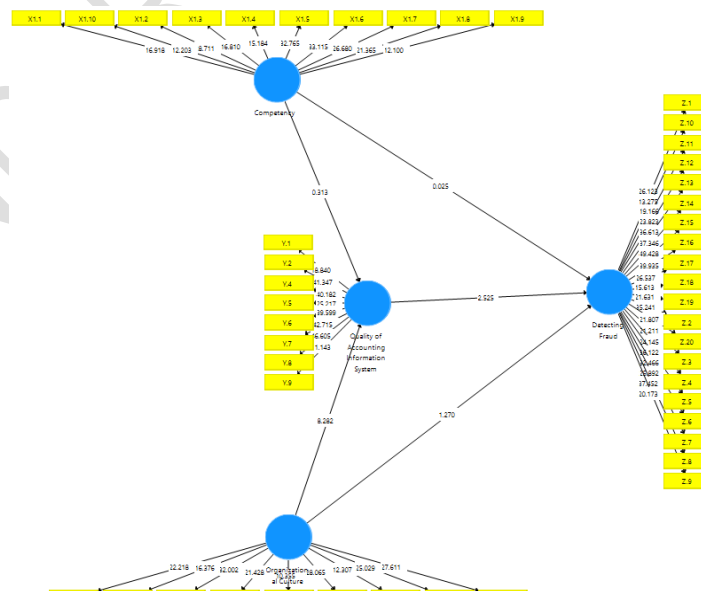


Figure 2. Results of Hypothesis Testing

There are two influences produced in this study, namely direct influence and indirect influence. As shown in table 4. And table 5.

Table 4. Direct Impact

	Original Sample (O)	T Statistics (O/STDEV)	P Values	Result
Competency -> Detecting Fraud	-0,002	0,025	0,980	Insignificant
Competency -> Quality of Accounting Information System	0,034	0,313	0,755	Insignificant
Organizational Culture -> Detecting Fraud	0,149	1,270	0,205	Insignificant
Organizational Culture -> Quality of Accounting Information System	0,692	8,282	0,000	Significant
Quality of Accounting Information System -> Detecting Fraud	0,261	2,525	0,012	Significant

Source : Output Smart PLS 2021

Table 5. Indirect Impact

	Koefisien Jalur (O)	T Statistics (O/STDEV)	P Values	Result
Organizational Culture -> Quality of Accounting Information System -> Detecting Fraud	0,181	2,396	0,017	Significant
Competency -> Quality of Accounting Information System -> Detecting Fraud	0,009	0,294	0,769	Insignificant

Source : Output Smart PLS 2021

3.2.1 The Effect of Competency to Detect BOS Fund Management Fraud with The Fraud Diamond Approach

Based on the test results shown in Figure 2, it is known that competence has a Statistical T value of $0.025 < 1.96$ (t-table). Supported by Table 4 that the higher the competence, the lower the detection of BOS fund management problems. This means that H1 is not accepted. Competency does not have a positive and significant effect indicating a tendency for fraudulent management of BOS funds. The results of this study indicate that competence referring to the Regulation of the Minister of Education and Culture No. 13 of 2007 does not contribute to detecting the tendency of fraud in the management of BOS funds.

The ability of schools to get additional income that can be used to improve the welfare of school residents. With the additional income, it can be avoided to use BOS funds for purposes that are not by the technical guidelines for managing BOS funds. The BOS fund team working with school leaders manages school finances in an accountable, transparent, and efficient manner. In addition, the coaching of the principal through the appointed school supervisor and the assessment of the principal's performance every year can prevent fraud against the management of BOS funds.

The results of this study do not support Abdullahi and Mansor [15], Triyanto [16], and Purwatmiasih et al. [17] but support the research results of Siregar and Hamdani [9], Sasongko et al. [10], Rahmatika et al. [11], Nanda et al. [12], and Elviani et al. [13].

3.2.2 The Influence of Organizational Culture to Detect Fraud in BOS Fund Management with the Fraud Diamond Approach

Based on the test results as shown in Figure 2 shows that the T Statistics value of $1.270 < 1.96$ indicates that H2 is not accepted. Organizational culture does not positively and significantly detect fraud in the management of BOS funds. Meanwhile, based on Table 4 it is known that the more higher the organizational culture, the higher the detection of ignorance. This means that empirically educational institutions in Lampung Province have implemented good *standard operating procedures* (SOP) for managing BOS funds so that the BOS Team can manage BOS funds by applying the principles of effectiveness, efficiency, and accountability technical guidelines for the use of BOS funds. The BOS team has carried out management and BOS independently. Leaders provide clear work instructions and the authority to work independently. Schools in Lampung Province have empirically made good planning for every activity that uses funds sourced from BOS as outlined in the Revenue and Expenditure Budget Plan and refers to the School Work Plan/School Budget Work Plan. With good planning, it will realize good internal control. Good planning indicates attention to detail.

Schools in Lampung Province have a very high motivation to innovate. Every innovation made has been considered in an official meeting about the risks that will occur from innovation. There is good planning with the support and utilization of existing resources, as well as clear instructions for developing innovation. Instructions are outlined in SOP that must be carried out by organizational residents, in this case, school residents. The headmaster is strongly committed to ensuring that all targets can be achieved. This commitment is outlined in the rules of **behavior** in schools that must be obeyed by all school residents. Each achievement of school performance targets is based on the work program of each division and is always reported at official meetings.

Based on hypothesis testing, it is known that an excellent organizational culture does not positively and significantly detect fraud in the management of BOS funds. This can be interpreted that with a good organizational culture, there is no tendency to commit fraud in the management of BOS funds due to good planning in the use of BOS funds. The results of this study do not support research conducted by Dhany et al [18], and Nuraeni [19] which state that organizational culture has a significant effect on fraud. This study supports the research of Nainggolan et al [20] as well as Siregar and Hamdani [9] which states that organizational culture does not influence the occurrence of fraud.

The results of this study also do not support Agency Theory. The BOS team does not use the difference in interests that exist between the principal in this case the Minister of Education and Culture and the Agent in this case the principal for personal or group interests so that there is no tendency to fraudulent management of BOS funds

3.3.3 The Effect of Accounting Information System Quality to Detect BOS Fund Management Fraud with the Fraud Diamond Approach

Based on Table 4, it is known that the higher the quality of the accounting information system, the higher the detection of fraud and vice versa. Figure 2 shows the results of hypothesis testing showing that the value of T-Statistics $2.525 > 1.96$ and P-Values $0.009 < 0.05$, therefore H3 is accepted.

The quality of the accounting information system positively and significantly detects fraud in the management of BOS funds. This means that with the quality of a good accounting information system, it will be able to detect the tendency of fraud in BOS fund management.

Schools in Lampung Province have not opened access to school stakeholders, both internal and external. According to Romney and Steibart [22] that in the quality of accounting information systems, there must be ease of access to information. The absence of easy

access to information indicates that the accounting information system is not of high quality, which will result in obstacles in carrying out the verification process and supervision of BOS fund management.

Supervision of BOS funds can be carried out by teachers, SKPD Pendidikan District/City and Province as well as the community as *school* stakeholders. From Figure 2 it can be seen that the Y.9 indicator with a value of 11.143 is the lowest value compared to other indicators. This means that fraudulent use of BOS funds can be detected from easy access to information with the least influence. Therefore, the school BOS Team must open the widest possible access to all school stakeholders to obtain information on the use of BOS funds. This is following the Regulation of the Minister of Education and Culture No. 8 of 2020 concerning Technical Guidelines for the Use of Regular BOS, that schools must provide services and handle community complaints by providing special information channels for regular BOS. "The Education and Culture Office needs to emphasize school principals as the person in charge of BOS funds to open access to school stakeholders about the use of BOS funds by providing quality and verifiable accounting information. Quality information is generated from a good verification process and carried out with full integrity that will be used for supervision and monitoring of BOS fund managers by the Education and Culture Office [41].

The verification process is the most decisive factor for detecting fraud. Therefore, the government in this case the Education and Culture Office must be able to emphasize to schools receiving BOS funds the importance of a report verification process that is carried out properly and full of integrity, so that quality accounting information will be produced. The government must also ensure that every school receiving BOS funds must have an internal auditor by making it a requirement for the disbursement of BOS funds.

This study supports research conducted by Animah [43] which states that accounting information systems affect fraud, which means that the quality of accounting information systems can detect the tendency of fraud in BOS fund management, but the results of this study do not support Setyaningsih and Nengzih [44] which states that with the quality of a good accounting information system, there will be no fraud. In addition, this study supports agency theory, poor quality of accounting information systems causes information asymmetry, so the agent, in this case, is the school BOS Team to carry out actions that prioritize personal or group interests so that a tendency to fraud in the management of BOS funds is detected.

3.3.4 The Effect of Competency with the Quality of Accounting Information Systems as a Mediating Variable to Detect Fraud in BOS Fund Management with The Diamond Fraud Approach

Based on Figure 2, it can be seen that the direct relationship between competence and the quality of the accounting information system does not have a significant effect. This indicates that competence does not affect the quality of accounting information systems. Good financial accountability has been applied to schools within the Lampung provincial education office so that no fraud in the management of BOS funds is detected.

Meanwhile, the relationship between the quality of accounting information systems and detecting fraud in BOS fund management has a significant effect. This means that the better the quality of the accounting information system can detect fraud in the management of BOS funds. The school has not provided the widest access to stakeholders to obtain information on the use of BOS funds.

Based on Table 5 shows that showing an indirect relationship between competency variables and variables detecting fraud with the quality of accounting information systems as mediating variables have P-Values of $0.769 > 0.05$ and are supported by *T-Statistics* values of $0.294 < 1.96$ in a positive direction, therefore H3 is not accepted. Thus, the quality of accounting information systems is positive and significantly unable to mediate the relationship between competence and detecting fraud in BOS fund management. This indicates that good accountability with poor report verification will not detect the tendency of fraud in BOS fund management. Good competence with weak-quality accounting information systems does not detect the tendency of fraud in BOS fund management.

The results of this study do not support *Agency Theory*, because with high competence and weak quality accounting information systems are not used by *agents*, in this case, the school BOS Fund Team to commit selfish or group actions so that there is no tendency to fraud in BOS fund management.

3.3.5. The Influence of Organizational Culture with the Quality of Accounting Information Systems as a Mediating Variable to Detect BOS Fund Management Fraud

Based on Table 5, it is known that the indirect relationship between organizational culture and detecting fraud with the quality of accounting information systems as a mediating variable has a significant effect. This can be seen from the P-Values of $0.017 < 0.05$ and is supported by *T-Statistic* values of $2.396 > 1.96$ and has a positive path coefficient with a value of 0.181. Therefore H5 is accepted. This means that the higher the organizational culture and the quality of the accounting information system, the more it detects fraud. Quality accounting information systems are able to mediate organizational culture by detecting fraud. Organizational culture with poor planning in every activity with weak report verification will detect a tendency to fraudulent management of BOS funds.

This study concludes that organizational culture with the quality of accounting information systems as a mediating variable has a positive and significant effect on detecting fraud in BOS fund management. This indicates that poor accountability with poor report verification will detect a tendency for fraudulent management of BOS funds.

This research supports *Agency Theory*. With a good organizational culture and good quality of accounting information, it is used by agents to take actions for personal or group interests so there is a tendency to fraudulently manage BOS funds.

4. CONCLUSION

The conclusions that the author can make based on the description are competence, organizational culture, and competence with the quality of accounting information systems as mediating variables that do not detect the tendency of fraud in BOS fund management with the diamond fraud approach. Meanwhile, the quality of accounting information systems and organizational culture with the quality of accounting information systems as mediating variables can detect the tendency of fraud in BOS fund management with the diamond fraud approach in a positive direction.

The quality of the accounting information system has a positive and significant effect on detecting the tendency of fraud in BOS fund management with a fraud diamond approach. The most decisive indicator is the verification of reports by the BOS Fund Team. Every use and report on the use of BOS funds must go through a verification process by the BOS Team in schools, districts/cities, and provinces to avoid misuse of BOS funds and make reports of BOS funds that are not by the technical guidelines for BOS funds. Therefore, the

District and Provincial Education and Culture Office must emphasize to the principals of schools receiving BOS funds as the person in charge of BOS the importance of a report verification process that is carried out properly and with integrity so that there is no tendency to fraud in the management of BOS funds.

The quality of accounting information systems can detect quickly the tendency of fraud in BOS fund management but there is no mechanism to overcome it. Therefore, the government must ensure that schools receiving BOS funds have internal auditors by making it a condition for the disbursement of BOS funds. Conducting an internal audit of the use of BOS funds, it will overcome fraud in the management of BOS funds.

Organizational culture has a positive and significant effect on detecting fraud in BOS fund management with a diamond fraud approach with the quality of accounting information systems as mediating variables. The most decisive factor is the planning of each activity and verification of reports, therefore schools must ensure that every implementation of activities using funds sourced from BOS must be well planned by referring to RKS/RKAS. All financial statement documents using BOS funds must always be verified properly and with full integrity so that there is no tendency to fraud in the management of BOS funds.

The next research should focus on the competence of school principals with managerial dimensions, using proxies of competence in managing school/madrasah finances by accountable, transparent, and efficient principles, as well as adding proactive fraud audit variables.

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