

# **The Influence of Compensation, Internal Control, Religiosity, and Organizational Commitment on The Trends of Financial Fraud**

Agung Budi Dharmawan, Dewi Indriasih, Roberto Akyuwen  
{agungbudi1989@gmail.com}

Magister Management, Universitas Pancasakti Tegal, Indonesia

**Abstract.** The aim of this research is to examine how various factors, such as compensation, internal control, religiosity, and organizational commitment, influence the tendency of financial fraud and unethical behavior. Additionally, the study explores how unethical behavior may serve as an intervening variable in the relationship between these factors and the tendency of financial fraud. The research involves 110 employees from PKTJ, and data is collected through questionnaires. The analysis includes testing the validity and reliability of the instruments, as well as descriptive statistics and quantitative analysis. The findings indicate that compensation, internal control, religiosity, and organizational commitment impact the tendency of financial fraud when unethical behavior is considered an intervening variable.

**Keywords:** Compensation, Internal Control, Religiosity, Organizational Commitment, Unethical Behavior, Tendency of Financial Fraud.

## **1. Introduction**

Another factor that encourages someone to commit fraud is (pressure) to fulfill his wishes. In general, the thing that most underlies someone to commit fraud is the problem of meeting financial needs. However, there are also many employees who commit fraud caused by greed, which is an attitude that always wants to have more than what they currently have. The pressure to get something you want can come from the love of money. Someone who has an attitude of love of money will be more motivated to do all kinds of things to get more money [1].

Another factor that can cause fraud is religiosity [2]. Religiosity is a unified system of beliefs, institutions that give meaning, lifestyle, rituals and directions to humans so that they remain at the highest or sacred values. People who have religious values in their daily life will apply behavior that is in line with the beliefs they have. Based on research conducted by [3] religiosity will control individual behavior standards. The higher the level of religiosity a person has, the lower the person's desire to commit fraud.

Employee commitment to the organization is also very important for the company. Lack of commitment possessed by employees if not addressed immediately can trigger acts of fraud. Conversely, if an employee has a high commitment to his company, loyalty will arise to achieve company goals. Employees who have a high commitment to the company will encourage them to work, behave, and behave well and productively. This commitment can be realized if individuals

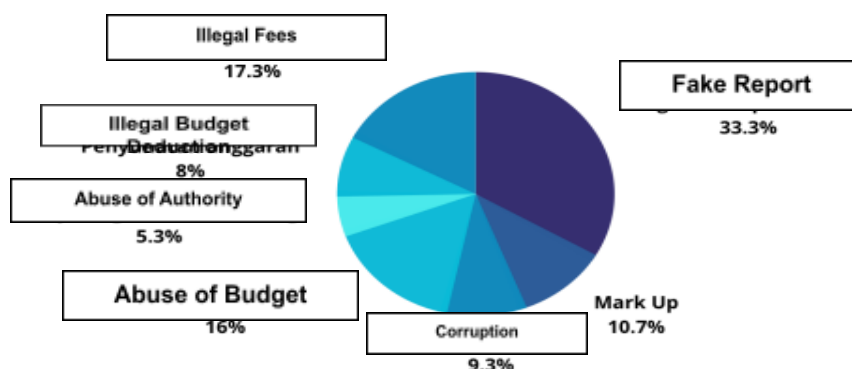
within the company are able to carry out their rights and obligations according to their duties within the company [4].

This research will be conducted at the Road Transportation Safety Polytechnic (PKTJ). This institution is one of the tertiary institutions under the Ministry of Transportation which organizes vocational education in the field of road traffic safety. PKTJ has a modern, comprehensive and open campus by focusing its activities on the development of road transportation safety science. PKTJ is currently trying to become a science and technology research institute in the field of road transportation safety. This institution has always been committed to achieving the highest levels of discovery, development and knowledge on a regional and global scale. To make this happen, PKTJ managers must be able to overcome various potential problems related to governance within the organization, including accounting fraud among their employees.

The Supreme Audit Agency (BPK) in 2010 has conducted audits of state universities in Indonesia. The results of the examination showed that there were acts of fraud in several PTNs that were examined. Among them is the remaining social assistance funds that were not distributed properly and were not deposited into the state treasury. In addition, there are double payments for postal honorarium and official travel, as well as fictitious accounts opened without the knowledge of the Ministry of Finance, resulting in these accounts being illegal [5].

The corruption cases that hit state universities do not only include cases of embezzlement of funds and budget mark-ups, but management is also prone to being the target of fraud. The Center for Anti-Corruption Studies at Gadjah Mada University (Pukat-UGM) stated that from the trend corruption report (TCR) data, from January to June 2014 there were 10 corruption suspects from the education sector. This mode of corruption is dominated in the sector of procurement of goods and services and management of university assets [6].

Furthermore, ICW's study on Trends in Enforcement of Corruption Cases which is released every year shows that corruption in the education sector is consistent and is one of the sectors most prosecuted by Law Enforcement Officials (APH). From 2016 to 2021, the education sector has always been included in the top five corruption sectors. There are quite a lot of corruption that take place in tertiary institutions and take third place. However, when viewed from the nominal loss to the state, corruption in PTN causes much greater state losses than in the Education Office. A total of 20 PTN corruption cases that were prosecuted by APH were recorded as having caused losses to the state of IDR 789.8 billion [7].



**Figure 1.** Modes of Financial Fraud in the Education Sector

Corruption that occurs in the education sector is generally carried out in the mode of fictitious activity reports (33.3 percent), extortion or extortion (17.3 percent), budget abuse (16 percent), and budget mark-ups (10.7 percent). Other modes of corruption with smaller percentages are embezzlement (9.3 percent), budget circumcission (8 percent), and abuse of authority (5.3 percent).

The problem related to compensation is that the compensation received by employees is not related to competence and achievement, but is based on rank and years of service, causing dissatisfaction with employees. For employees, compensation is a tool for economic survival, where employees usually assess the fairness of their compensation payments by comparing the amount of compensation between one employee and another. Employees feel that the compensation received is fair or not depending on how to see its relative value compared to others. In general, employees will receive pay differences based on differences in responsibilities, abilities, knowledge, productivity or work performance.

The problem related to internal control is that the COSO Framework's internal control is important for achieving operational efficiency and productivity to achieve the goals of every organization, be it government, private, public, or professional institutions. The concept of internal control, namely the COSO Framework includes five components, namely the control environment, risk assessment, control activities, information and communication, and monitoring. If the five components are implemented correctly, it will be able to assist Higher Education in achieving an influence ive control, with influence ive control it will make it easier for the organization to direct operational activities and can help to take precautions in facing adverse risks.

Internal control at the Tegal Road Transportation Safety Polytechnic has not been implemented properly, there are still many empty gaps that are used as opportunities that can lead to decreased agency performance. There are still many procedures and provisions at the Tegal Road Transportation Safety Polytechnic that are not strict and clear, so that confusing information often arises.

The causes that affect the problem of organizational commitment to each employee are different, including some employees who decide to commit to a company because they feel that the incentives/salaries received are in accordance with the performance provided, some employees decide to commit because they feel an obligation to remain in the company because they are needed and some are committed because if he leaves the company it will add to the costs that are greater than continuing to work at the company.

Based on the background of the problems that have been described, it is interesting to conduct research for a thesis with the title "The Influence of Compensation, Internal Control, Religiosity, and Organizational Commitment on the Tendency of Financial Fraud with Unethical Behavior as an Intervening Variable at the Tegal Road Transportation Safety Polytechnic".

## **2. Research Methods**

This research is included in the category of causal associative research using a quantitative approach. The subjects of this study were all PKTJ employees, totaling 110 employees. The sampling technique in this study used saturated sampling.

## **3. Result And Discussion**

### **3.1. Measuring the Outer Model / Measurement Model**

Measuring the outer model in PLS analysis means specifying the relationship between latent variables and indicators which is carried out by several measurements, namely:

The convergent validity test of the measurement model with the indicator reflection model is a single item-based reliability test, which is assessed using a standard loading factor which describes the magnitude of the correlation between each indicator and its construct. Each indicator is considered reliable if it has a correlation value above 0.500.

**Table 1.** Outer Loading Research Variables

Variable	Item Code	Outer loading
Compensation	KPS1	0,558
	KPS2	0,665
	KPS3	0,686
	KPS4	0,653
	KPS5	0,812
	KPS6	0,918
	KPS7	0,753
	KPS8	0,847
Internal control	PIT1	0,745
	PIT2	0,679
	PIT3	0,718
	PIT4	0,816
	PIT5	0,728
	PIT6	0,799
	PIT7	0,682
	PIT8	0,000
	PIT9	0,783
	PIT10	0,776
	PIT11	0,665
	PIT12	0,692
	PIT13	0,757
	PIT14	0,717
Religiosity	RGS1	0,839
	RGS2	0,812
	RGS3	0,814
	RGS4	0,792

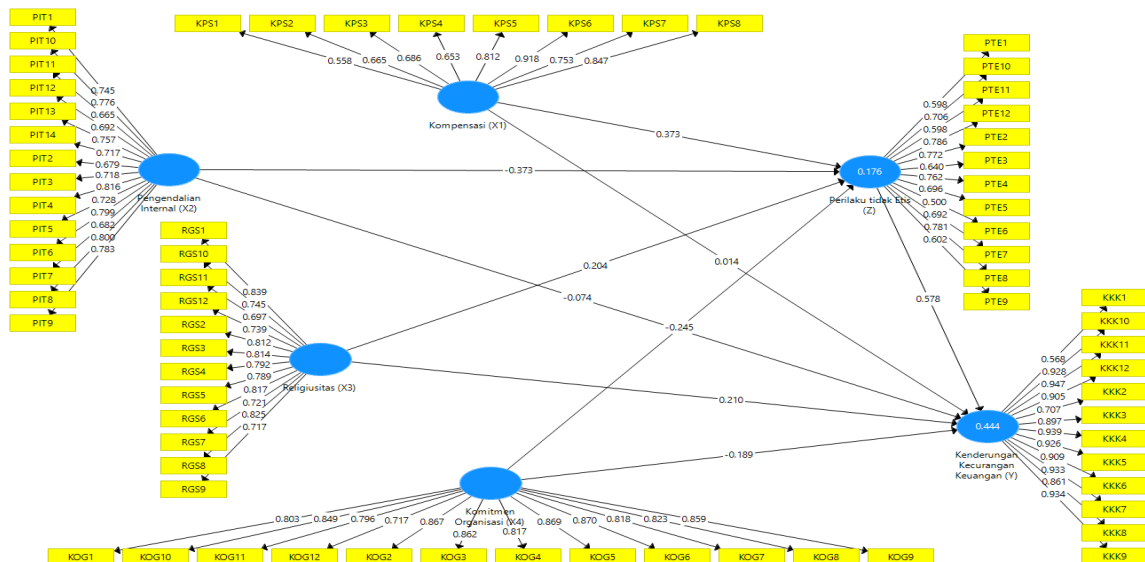
Variable	Item Code	Outer loading
	RGS5	0,789
	RGS6	0,817
	RGS7	0,721
	RGS8	0,825
	RGS9	0,717
	RGS10	0,745
	RGS11	0,697
	RGS12	0,739
Organizational Commitment	KOG1	0,803
	KOG2	0,867
	KOG3	0,862
	KOG4	0,817
	KOG5	0,869
	KOG6	0,870
	KOG7	0,818
	KOG8	0,823
	KOG9	0,859
	KOG10	0,849
	KOG11	0,796
	KOG12	0,867
Unethical Conduct	PTE1	0,598
	PTE2	0,772
	PTE3	0,640
	PTE4	0,762
	PTE5	0,696
	PTE6	0,500
	PTE7	0,692
	PTE8	0,781
	PTE9	0,602
	PTE10	0,706

Variable	Item Code	Outer loading
Tendency to financial fraud	PTE11	0,598
	PTE12	0,786
	KKK1	0,568
	KKK2	0,707
	KKK3	0,897
	KKK4	0,939
	KKK5	0,926
	KKK6	0,909
	KKK7	0,933
	KKK8	0,861
	KKK9	0,934
	KKK10	0,928
	KKK11	0,947
	KKK12	0,905

Source: Primary Data Processed, 2022

Based on the results in the table above, the average correlation value between the item score and the construct score has a value of  $\leq 0.500$  so that 8 statements regarding compensation variables, 14 statements regarding internal control variables, 12 statements regarding religiosity variables, 12 statements regarding organizational commitment variables, 12 statements regarding unethical behavior variables and 12 statements regarding variables regarding financial fraud tendencies were not excluded from the model.

After testing the relationship between the indicators and the latent variables, it was found that none of the indicators were excluded from the model because they had a loading factor above 0.500 so that the PLS output is shown in Figure 4.3. following:



**Figure 1.** Construct and Indicator Relationship Models that have met Convergent Validity

Another measure of validity influence evenness is the average variance extraction (AVE) value, which describes the amount of variance or diversity of explicit variables that a latent construct can have. The greater the variance or diversity of explicit variables contained in the latent construct, the greater the representation of the explicit variables in the latent construct. [8] suggests using AVE as a measure of convergent validity, where a minimum AVE value of 0.5 indicates a good measure of convergent validity.

**Table 2.**Discriminant Validity Test Results

No.	Variable	AVE value	Information
1.	Compensation	0,555	Qualify
2.	Internal control	0,550	Qualify
3.	Religiosity	0,604	Qualify
4.	Organizational commitment	0,689	Qualify
5.	Unethical behavior	0,567	Qualify
6.	The trend of accounting fraud	0,771	Qualify

Source: Primary data processed, 2022

Based on table 2, it can be seen that all variables have high discriminant validity values, namely above 0.5 so that it can be concluded that the data model tested in this research meets the requirements of discriminant validity where the construct in this study is unique and able to explain phenomena that are be measured.

Composite reliability measures the true value of the reliability of a construct. Composite reliability is considered better in estimating the internal consistency of a construct because the value on composite reliability can be used to test the reliability value of each indicator on a variable. [9] stated that the composite reliability value must be  $> 0.70$  even though a value of 0.60 is still acceptable. Reliability relates to the precision and accuracy of measurements. Composite reliability testing that measures a construct can be evaluated by looking at the following Smart PLS output table:

**Table 3.** Composite Reliability Test Results

No.	Variable	Composite Reliability Value	Information
1.	Compensation	0,907	Reliable
2.	Internal control	0,944	Reliable
3.	Religiosity	0,948	Reliable
4.	Organizational commitment	0,964	Reliable
5.	Unethical behavior	0,912	Reliable
6.	The trend of accounting fraud	0,975	Reliable

Source: Primary data processed, 2022

The construct is said to be reliable if the composite reliability value is more than 0.700 so that it can be concluded that all reflexive model constructs in this study have met the reliability criteria..

### 3.2. Quantitative Analysis

The internal model is measured by looking at the results of the estimation of the path parameter coefficients and their degree of significance in order to understand the correlation between potential constructs.

The R2 value is used to measure the level of variation in the independent variable changes to the dependent variable. The higher the R2 value means the better the prediction model of the proposed research model

**Table 4.** R-square value results

No	Information	R-square	R-Square Adjusted
1	Unethical behavior	0,176	0,145
2	Tendency to financial fraud	0,444	0,417

1) Based on the results of the PLS calculation, it is known that the R2 value for the unethical behavior variable is 0.176 which can mean that the variability of the unethical behavior construct is explained by the constructs of compensation, internal control, religiosity and organizational commitment of 17.6% or it can also mean that the magnitude of the influence of compensation, internal control, religiosity and organizational commitment to unethical behavior is 17.6%.

2) Based on the PLS calculation results, it is known that the R2 value for the financial fraud tendency variable is 0.444 which can mean that the variability of the financial fraud tendency construct is explained by the constructs of compensation, internal control, religiosity, organizational commitment and unethical behavior of 44.4% or it can also mean that the magnitude of the influence of compensation, internal control, religiosity, organizational commitment and unethical behavior on the tendency of financial fraud is 44.4%.

The Stone-Geisser test on structural models measures how well the observed values are produced by the model and also the parameter estimates. The value of Q2 has the same meaning as the coefficient of determination (R-Square) in the regression analysis, where the higher the Q2, the better or more fit the model can be with the data. If the value obtained is 0.02 (small), 0.15 (medium) and 0.35 (large). Can only be done for endogenous constructs with reflective indicators. The results of calculating the value of Q2 are as follows:





$$\begin{aligned}
Q^2 &= 1 - [(1 - R^2_1) \times (1 - R^2_2)] \\
&= 1 - [(1 - 0,176) \times (1 - 0,444)] \\
&= 1 - (0,824 \times 0,556) \\
&= 0,5418
\end{aligned}$$

Based on the calculation results above, a Q-Square value of 0.5418 is obtained. This shows that the diversity of the research data that can be explained by the research model is 54.18%. While the remaining 45.82% is explained by other factors that are outside this research model. Thus, from these results, this research model can be stated to have good goodness of fit [10].

This study uses several criteria that must be met to prove the hypothesis, namely the original sample, t-statistics, and p-values. The original sample value is used to see the direction of hypothesis testing, if the original sample shows a positive value it means the direction is positive, and if the original sample value is negative it means the direction is negative [11]. Then t-statistics and Pvalue are used to show significance. The limit for rejecting and accepting the proposed hypothesis is 1.97 (Table 5% significance = 1.97). The results of calculating the t-statistic estimation can be seen in the path coefficient results in the table below:

**Table 5.** Hypothesis Test Results

No.	Information	Original Sample (OS)	t-Statistics ( O/STDEV )	p-value	Decision
1	The influence of compensation on the tendency of financial fraud	0,014	0,107	0,915	Not influence
2	The influence of internal control on the tendency of financial fraud	-0,074	0,540	0,590	Not influence
3	The influence of religiosity on the tendency of financial fraud	0,210	2,090	0,037	Influenced
4	The influence of organizational commitment on the tendency of financial fraud	-0,189	2,146	0,032	Influenced
5	Influence of compensation on unethical behavior	0,373	2,118	0,035	Influenced
6	The influence of internal control on unethical behavior	-0,373	2,201	0,028	Influenced
7	The influence of religiosity on unethical behavior	0,204	1,464	0,144	Not influence
8	The influence of organizational commitment on unethical behavior	-0,245	2,070	0,039	Influenced

No.	Information	Original Sample (OS)	t-Statistics ( O/STDEV )	p-value	Decision
9	The influence of unethical behavior on the tendency of financial fraud	0,578	7,008	0,000	Influenced
10	The influence of compensation on the tendency of financial fraud with unethical behavior as an intervening variable	0,215	2,081	0,038	Influenced
11	The influence of compensation on the tendency of financial fraud with unethical behavior as an intervening variable The influence of internal control on the tendency of financial fraud with unethical behavior as an intervening variable	-0,216	2,134	0,033	Influenced
12	The influence of religiosity on the tendency of financial fraud with unethical behavior as an intervening variable	0,018	1,434	0,152	Not influence
13	The influence of organizational commitment on the tendency of financial fraud with unethical behavior as an intervening variable	-0,142	2,132	0,033	Influenced

Source: Primary data processed, 2022

The calculation results with the equation model can be explained as follows:

- 1) The results of testing the hypothesis using PLS analysis obtained an original sample value of 0.014 with a t-statistic value of  $0.107 < 1.97$  at a significant 0.05 and has a p-value of  $0.915 > 0.05$  so that it can be interpreted that there is no influence of compensation towards the tendency of financial fraud thus hypothesis one can not be accepted.
- 2) The results of testing the hypothesis using PLS analysis obtained an original sample value of -0.074 with a t-statistic value of  $0.540 < 1.97$  at a significant 0.05 and has a p-value of  $0.590 > 0.05$  so that it can be interpreted that there is no influence internal control over the tendency of financial fraud thus the second hypothesis can not be accepted.
- 3) The results of testing the hypothesis using PLS analysis obtained an original sample value of 0.210 with a t-statistic value of  $2.090 > 1.97$  at a significant 0.05 and had a p-value of 0.037

- <0.05 so it can be interpreted that there is an influence of religiosity on tendency of financial fraud thus the third hypothesis is accepted.
- 4) The results of testing the hypothesis using PLS analysis obtained an original sample value of -0.189 with a t-statistic value of 2.146 > 1.97 at a significant 0.05 and had a p-value of 0.032 <0.05 so it can be interpreted that there is an influence of commitment organization towards the tendency of financial fraud thus the fourth hypothesis is accepted.
  - 5) The results of testing the hypothesis using PLS analysis obtained an original sample value of 0.373 with a t-statistic value of 2.118 > 1.97 at a significant 0.05 and has a p-value of 0.035 <0.05 so it can be interpreted that there is a compensatory influence on unethical behavior thus the fifth hypothesis is accepted.
  - 6) The results of testing the hypothesis using PLS analysis obtained an original sample value of -0.373 with a t-statistic value of 2.201 > 1.97 at a significant 0.05 and had a p-value of 0.028 <0.05 so it can be interpreted that there is a control influence internal towards unethical behavior thus hypothesis six is accepted.
  - 7) The results of testing the hypothesis using PLS analysis obtained an original sample value of 0.204 with a t-statistic value of 1.464 <1.97 at a significant 0.05 and had a p-value of 0.144 > 0.05 so that it can be interpreted that there is no influence of religiosity towards unethical behavior thus hypothesis seven can not be accepted.
  - 8) The results of testing the hypothesis using PLS analysis obtained an original sample value of -0.245 with a t-statistic value of 2.070 > 1.97 at a significant 0.05 and has a p-value of 0.039 <0.05 so it can be interpreted that there is an influence of commitment organization towards unethical behavior thus hypothesis eight can be accepted.
  - 9) The results of testing the hypothesis using PLS analysis obtained an original sample value of 0.578 with a t-statistic value of 7.008 > 1.97 at a significant 0.05 and has a p-value of 0.000 <0.05 so that it can be interpreted that there is an influence of inappropriate behavior ethical behavior towards financial fraud tendencies, thus hypothesis nine can be accepted.
  - 10) The results of testing the hypothesis using PLS analysis obtained an original sample value of 0.215 with a t-statistic value of 2.081 > 1.97 at a significant 0.05 and has a p-value of 0.038 <0.05 so it can be interpreted that there is a compensatory influence on the tendency of financial fraud with unethical behavior as an intervening variable thus the tenth hypothesis can be accepted.
  - 11) The results of testing the hypothesis using PLS analysis obtained an original sample value of -0.216 with a t-statistic value of 2.134 > 1.97 at a significant 0.05 and has a p-value of 0.033 <0.05 so it can be interpreted that there is a control influence internal to the tendency of financial fraud with unethical behavior as an intervening variable thus the eleventh hypothesis can be accepted.
  - 12) The results of testing the hypothesis using PLS analysis obtained an original sample value of 0.018 with a t-statistic value of 1.434 <1.97 at a significant 0.05 and had a p-value of 0.152 > 0.05 so it can be interpreted that there is no influence of religiosity towards the tendency of financial fraud with unethical behavior as an intervening variable thus the twelve hypotheses cannot be accepted.
  - 13) The results of testing the hypothesis using PLS analysis obtained an original sample value of -0.142 with a t-statistic value of 2.132 > 1.97 at a significant 0.05 and has a p-value of 0.033 <0.05 so it can be interpreted that there is a.

#### 4. Conclusion

Based on the results of the analysis and testing of the hypotheses being tested, several conclusions are drawn, namely: 1). There is no influence of compensation on the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic. 2). There is no influence of internal control on the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic. 3). There is an influence of religiosity on the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic. 4). There is an influence of the spirit of organizational commitment to the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic. 5). There is an influence of compensation on unethical behavior among employees of the Tegal Road Transportation Safety Polytechnic. 6). There is an internal influence on unethical behavior among employees of the Tegal Road Transportation Safety Polytechnic. 7). There is no influence of religiosity on unethical behavior among employees of the Tegal Road Transportation Safety Polytechnic. 8). There is an influence of organizational commitment to unethical behavior among employees of the Tegal Road Transportation Safety Polytechnic. 9). There is an influence of unethical behavior on the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic. 10). Is there an influence of compensation on the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic with unethical behavior as an intervening variable. 11). There is an influence of internal control on the tendency of financial fraud among Tegal Road Transportation Safety Polytechnic employees with unethical behavior as an intervening variable. 12). There is no influence of religiosity on the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic with unethical behavior as an intervening variable. 13). There is an influence of organizational commitment on the tendency of financial fraud among employees of the Tegal Road Transportation Safety Polytechnic with unethical behavior as an intervening variable.

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