

# Performance Allowance, Organizational Culture, Work Pressure, and Leadership Towards Fraudulent Behavior

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## Abstract

This study aims to determine the effect of performance allowances, organizational culture, work pressure, and leadership on fraud. This research was carried out by the KPP Madya Surakarta organization. Over the course of seven months, beginning in January 2024 and ending in July 2024, the study was conducted there. The reason why the researcher determined that the best time to do the investigation was between January and July of 2024. All of the personnel of KPP Madya Surakarta, which amounted to 116 individuals, were included in this study's data collection. The method of sampling that was utilized in this investigation was known as purposive sampling. 58 employees from KPP Madya Surakarta were used as samples for this study. These personnel included all Account Representatives and examiners. When examining the impact of many independent variables on a dependent variable, multiple linear regression analysis was utilized as the method of study. Specifically, to ascertain the degree to which performance allowances, corporate culture, job pressure, and leadership are all closely related to the phenomenon of fraud. Despite the fact that leadership does not have a substantial impact on fraud, the findings of this study indicate that performance allowances, organizational culture, and work pressure all have a favorable and significant impact on the phenomenon of fraud.

## Keywords

Fraud; performance allowance; organizational culture; work pressure; leadership

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## 1. INTRODUCTION

Corruption is a major problem inherent in Indonesia, the continuity of the problem makes corruption one of the roots of the problem that hinders the welfare of society. Every year the Corruption Eradication Commission (KPK) always finds new cases that result in large state losses. Even though many efforts have been made to eradicate corruption, the problem still continues to occur without stopping. Crimes can be committed in various forms of fraud, one of which is corruption. Fraudulent acts use an element of intent because individuals take advantage of themselves. Corruption in Indonesia has reached various fields so that the culture of corruption is not easy to eliminate. After the renewal of



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Law Number 22 of 1999 concerning Regional Government with Law Number 32 of 2004, corruption has not decreased but has spread widely not only at the central level but also at the government level (Hasuti & Wiratno, 2020).

The phenomenon of fraud in organizations is an issue that can affect the effectiveness and efficiency of companies or government agencies. Fraud can occur in various forms, ranging from misuse of assets, manipulation of financial reports, to corruption. Several factors that contribute to fraudulent behavior include performance allowances, organizational culture, work pressure, and leadership.

One of the factors that influence fraud is the imbalance of performance allowances. Performance allowances are given as a form of appreciation for individual contributions in achieving organizational goals. However, if performance allowances do not match employee expectations or are unfair in their distribution, it can trigger fraudulent actions, such as manipulating performance data to obtain greater incentives (Kreitner & Kinicki, 2014). According to Sedarmayanti (2009) compensation is everything received by employees as a reward for their services. Sulistiyani & Rosidah (2009) also stated that compensation programs are important for organizations because they reflect the organization's efforts to maintain human resources as the main component, and are the most important cost component. a. Performance allowances can be a positive thing that is expected to spur the enthusiasm and motivation of each employee to work more effectively and diligently (Takalamingan et al., 2022). However, the phenomenon that occurred at the Surakarta KPP Madya showed complaints about performance allowances related to employee performance. Research on the effect of performance allowances on fraud was conducted by Haryanto (2023) stating that civil servant allowances have a partial effect on corrupt practices. In contrast to research conducted by Takalamingan et al. (2022) which stated that performance allowances have no effect on fraud.

One of the factors influencing fraud is organizational culture. According to Robbins & Judge (2008), organizational culture is a system of shared meanings held by members that distinguishes the organization from other organizations. Organizational culture forms a commitment to realizing the shared values of organizational members. Behavior and honesty become role models for all members of the organization. Therefore, what drives employees to commit fraud is having a low organizational culture (Adyaksana & Sufitri, 2022). A strong organizational culture can be a bulwark in preventing fraud. A culture that emphasizes integrity, openness, and compliance with rules will reduce the likelihood of individuals committing fraud (Schein, 2010). Research on the influence of organizational culture on fraud was conducted by Indrapraja et al. (2021) stating that organizational culture influences ASN Fraud. These results differ from research Hasuti & Wiratno (2020) stating that organizational culture has no effect on corrupt behavior. Research Adyaksana & Sufitri (2022) states that organizational culture has a negative impact on accounting fraud. Research Takalamingan et al. (2022) states that

organizational culture has no effect on fraud. Research Suharto (2020) states that organizational culture has no significant effect on fraud prevention. Research Awanis & Rini (2008) states that organizational culture has no significant effect on fraud prevention. Research Fitri & Nadirsyah (2020) states that organizational ethical culture has no effect on fraud. Artini (2014) explained that there is a negative and significant influence between organizational ethical culture and accounting fraud in the Regional Work Unit (SKPD) of Jembara Regency.

Pressure is the first factor that can encourage a person or group to commit fraud. Pressure experienced by a person such as financial and non-financial pressure causes a person to be in a difficult and squeezed condition so that they try to do everything they can to get out of that condition. In addition, organizational pressure that always demands employee performance to be in accordance with targets also plays a major role in triggering someone to commit fraudulent activities (Fitri & Nadirsyah, 2020). Research conducted by Suradi (2012) explains that pressure can be defined as an urge that arises within the perpetrator of fraud to commit fraud. According to Sukirman & Sari (2013) pressure is divided into two, namely financial or non-financial, financially influenced by lifestyle to appear sufficient while non-financially is the desire that arises from within a person to cover up poor performance. Research on the effect of work pressure on fraudulent acts has been conducted by Hasuti & Wiratno (2020) stating that pressure has an effect on corrupt behavior. Research Suryandari et al. (2019) states that pressure has a positive effect on fraud. Research Suwena (2021) states that pressure has a positive and significant effect on fraud. Research Noviyanti & Adityawarman (2023) states that pressure and rationalization have a significant positive effect on fraud. Research Fitri & Nadirsyah (2020) states that pressure has an effect on fraud. Research by Takalamingan et al. (2022) states that pressure has a positive effect on fraud.

Siagan & Khair., (2018) said that leadership style is the way leaders influence, direct, and control employees so that employees produce good performance. Leadership style plays an important role in shaping employee behavior. Ethical and value-based leadership will instill an attitude of discipline and transparency within the organization (Northouse, 2018). However, authoritarian or transactional leadership that is only oriented towards results without paying attention to the process can increase incentives to commit fraud (Bass & Riggio, 2006). Putri et al., (2021) leadership style is the way leaders influence others or subordinates so that they carry out the directions given to achieve company goals. So, leadership style is a person's ability to influence others to carry out the directions given to achieve the goals of the company or organization that have been set. A good leadership style can reduce the tendency for fraud. These results are in line with the research results of Dewi et al. (2017); Permatasari et al. (2017); Kurrohman & Widyayanti (2018); Setiawan et al. (2020); Basri et al. (2022) which shows that leadership style has a negative effect on the tendency of fraud. Research on the influence of leadership

on fraudulent acts has been conducted by Suharto (2020) which states that leadership style has a significant positive effect on fraud prevention. The results of this study differ from research Indrapraja et al. (2021) which states that leadership style has no effect on ASN fraud. Research Sakti et al. (2022) states that leadership style has a negative and significant effect on the tendency of fraud. Research Wijayanto (2020) which states that leadership style weakens the relationship between organizational commitment and the relationship between capability and the tendency of fraud. Research Sudibyo (2020) which states that leadership style has a significant negative effect on fraud.

The phenomenon in KPP Madya Surakarta shows that the performance allowances given by the agency have not been carried out fairly. A good organizational culture has not been truly implemented in KPP Madya Surakarta. The work pressure is quite high but is not balanced with the high income earned by employees. In addition, the leadership in KPP Madya Surakarta does not provide enough appreciation for employees who excel. These things will clearly encourage employees to commit fraud while working.

## 2. METHODS

This research was conducted by KPP Madya Surakarta with the consideration that the agency requires performance allowances, work organization culture, work pressure, and leadership related to employee fraud. The selection of the research location through observation to find out the general description of the agency. The research period was carried out for 7 (seven) months from January to July 2024. The reason the researcher took the research period between January and July 2024 was that the time span was a representative period of the annual work cycle of KPP Madya Surakarta. This can provide a complete picture of the activities and work processes of the organization during a certain period, including the fairly intensive tax reporting period. The population in this study were all employees at KPP Madya Surakarta, totaling 116 employees. The sampling technique used in this study was purposive sampling. This research takes the entire *Account Representative* and the examiners at KPP Madya Surakarta, namely 58 employees as samples. The author's reason for using *Account Representative* and the examiner as a sample because the employee is in direct contact with the taxpayer. So the performance improvement carried out by the employee will have a positive impact on the office, namely an increase in tax revenue.

Multiple linear regression analysis is used to analyze the influence of more than one independent variable on the dependent variable. Namely to determine the closeness of the relationship between performance allowances, organizational culture, work pressure, and leadership on fraud. The form of the equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information :

a = constant

b<sub>1</sub>, b<sub>2</sub>, b<sub>3</sub>, b<sub>4</sub> = regression coefficient of each variable

Y = Act of fraud

X<sub>1</sub> = performance allowance

X<sub>2</sub> = organizational culture

X<sub>3</sub> = work pressure

X<sub>4</sub> = leadership

e = error term (confounding variable) or residual

### 3. FINDINGS AND DISCUSSION

**Table 1 Multiple Linear Regression Results**

Variables	Regression coefficient	t statistics	Sig. T
Constants	-7,413		
Performance allowance	0.413	3,332	0.001
Organizational culture	0.395	3,931	0,000
Work pressure	0.423	3,080	0.003
Leadership	0.152	1,440	0.156
R square	0.657		
F statistics	28,281		
Sig. F	0,000		

Source: Processed primary data, 2024

Based on calculations using the SPSS 26.00 for Windows program, the results for the values a, b<sub>1</sub>, b<sub>2</sub>, and b<sub>3</sub> are as follows.

$$Y = -7.413 + 0.413 X_1 + 0.395 X_2 + 0.423 X_3 + 0.152 X_4 + e$$

From the equation above, it can be explained as follows.

- a<sub>0</sub> = -7.413 is a constant that describes the average value of fraud if the variables performance allowance, organizational culture, work pressure, and leadership are zero.
- b<sub>1</sub> = 0.413. If the performance allowance variable increases by 1 score, then fraud will increase by 0.413 scores. The sign of the b<sub>1</sub> parameter in the study above is positive. This means that the relationship between performance allowances is positive (unidirectional), if the higher the performance allowance, the better the fraud will be.

- c)  $b_2 = 0.395$ . If the organizational culture variable increases by 1 score, then fraud will increase by 0.395 scores. The sign of the  $b_2$  parameter in the study above is positive. This means that the relationship between organizational culture is positive (unidirectional), if the higher the organizational culture, the better the fraud will be.
- d)  $b_3 = 0.423$ . If the work pressure variable increases by 1 score, then fraud will increase by 0.423 scores. The sign of the  $b_3$  parameter in the study above is positive. This means that the relationship between work pressure is positive (unidirectional), if the better the work pressure, the better the fraud will be.
- e)  $b_4 = 0.152$ . If the leadership variable increases by 1 score, then fraud will increase by 0.152 scores. The sign of the  $b_4$  parameter in the study above is positive. This means that the leadership relationship is positive (unidirectional), if the better the employee's leadership, the better the fraud will be.

#### **Model Feasibility Test (F Test)**

The results of the F test using SPSS 26.00 for Windows obtained a calculated F value of 28.281 at a significant level.  $\alpha = 0.05$  while the significance value of the SPSS results obtained is 0.000. The calculated F value (28.281) > F table (2.53), meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This means that performance allowances, organizational culture, work pressure, and leadership simultaneously influence fraud at KPP Madya Surakarta, so the model can be said to meet the feasibility test.

#### **Hypothesis Test (t-Test)**

- a) The results of the regression test show that the performance allowance has a t-value of 3.332, which is greater than the t table (2.003) with a significance of 0.000, which is less than 0.05. The regression coefficient of the performance allowance is positive and significant to fraud. Therefore, the  $t\text{-value} > t\text{ table}$  and  $\text{significance} < 0.05$  means that the null hypothesis is rejected and the alternative hypothesis is accepted.
- b) The results of the regression test show that organizational culture has a t-value of 3.931, which is greater than the t table (2.003) with a significance of 0.000, which is less than 0.05. The regression coefficient of organizational culture is positive and significant towards fraud. Therefore, the  $t\text{-value} > t\text{ table}$  and  $\text{significance} < 0.05$  means that the null hypothesis is rejected and the alternative hypothesis is accepted.
- c) The results of the regression test show that work pressure has a t-value of 3.080 which is greater than the t table (2.003) with a significance of 0.000 which is less than 0.05. The regression coefficient of

work pressure is positive and significant to fraud. Therefore, the  $t\text{-value} > t\text{ table}$  and significance  $< 0.05$  means that the null hypothesis is rejected and the alternative hypothesis is accepted.

- d) The results of the regression test show that leadership has a  $t\text{-value}$  of 1.440 smaller than the  $t\text{ table}$  (2.003) with a significance of 0.156 greater than 0.05. The leadership regression coefficient is positive and not significant to fraud. Therefore, the  $t\text{-value} < t\text{ table}$  and significance  $> 0.05$  means that the null hypothesis is accepted and the alternative hypothesis is rejected.

### **Coefficient of Determination Test (R<sup>2</sup>)**

The calculation of the coefficient of determination (R<sup>2</sup>) with the help of the SPSS 26.00 for windows program, shows the value of  $R^2 = 0.657$ . This means that performance allowances, organizational culture, work pressure, and leadership simultaneously influence the fraud variable by 65.7%, while the remaining 34.3% is explained by other variables outside the research variables.

### **Discussion**

#### **a) The effect of performance allowances on fraud**

The results of the regression test show that performance allowances have a  $t\text{-value}$  of 3.332, which is greater than the  $t\text{-table}$  (2.003) with a significance of 0.000, which is less than 0.05. This means that performance allowances have a positive and significant effect on fraud (Siagian & Khair, 2018).

The results of the study regarding the influence of performance allowances on fraudulent acts are in accordance with those carried out by Haryanto (2023) stated that civil servant allowances have a partial effect on corrupt practices. The results of this study are not in line with those conducted by Takalamingan et al. (2022) states that performance allowances do not affect fraud. Andrianto's research results (2018) explain that performance allowances do not affect fraud, increasing performance allowances does not necessarily reduce the level of fraud. For lower-level employees, it is caused by the fulfillment of needs (school and residence), and high-level employees due to lifestyle and greed and the existence of opportunities. Meanwhile, according to Qodari (2018) and Yulia & Rahayu (2020), the Performance Allowance that has been received is quite large so that the level of employee fraud is low. Martaningtyas (2014) explained that there is no relationship between the internal control system and fraud.

Performance benefits provided to employees can have a significant impact on employee behavior, including the potential for fraud (Simamora, 2020). High benefits can increase motivation and job satisfaction, but can also create pressure to achieve certain results. If employees feel that performance benefits are highly dependent on results, they may be tempted to cheat to meet those targets.

Conversely, if benefits are perceived as fair and transparent, this can reduce the risk of fraud, because employees feel valued and motivated to act ethically (Gujarati, 2018).

#### **b) The Influence of Organizational Culture on Fraud**

The results of the regression test show that organizational culture has a t-value of 3.931, which is greater than the t table (2.003) with a significance of 0.000, which is less than 0.05. This means that organizational culture has a positive and significant effect on fraud.

The results of research on the influence of organizational culture on fraudulent acts are in line with those carried out by Indrapraja et al. (2021) stated that organizational culture has an effect on ASN Fraud. These results differ from research Hasuti & Wiratno (2020) stated that organizational culture has no effect on corrupt behavior. Research Adyaksana & Sufitri (2022) stated that organizational culture has a negative impact on accounting fraud. The study Takalamingan et al. (2022) stated that organizational culture has no effect on fraud. Research Suharto (2020) stated that organizational culture does not have a significant effect on fraud prevention. The research Awanis & Rini (2008) stated that organizational culture does not have a significant effect on fraud prevention. Research Fitri & Nadirsyah (2020) stated that the ethical culture of the organization has no effect on fraud. Zelmianti and Anita (2015) stated that organizational culture has a positive effect on fraud prevention. Research conducted by Aditya (2013) explained that culture has a negative effect on fraud in the government sector.

Organizational culture plays a significant role in shaping employee behavior. A strong, positive culture that encourages integrity, transparency, and accountability can reduce the risk of fraud. Conversely, a culture that tolerates dishonesty or where fraudulent behavior is considered normal can increase the chances of fraud. Organizations that emphasize ethical values and provide good examples from leaders tend to have lower levels of fraud, because employees feel a moral responsibility to act in accordance with those values (Zelmianti & Adinda, 2015).

#### **c) The Effect of Work Pressure on Fraud**

The results of the regression test show that work pressure has a t-value of 3.080 which is greater than the t-table (2.003) with a significance of 0.000 which is less than 0.05. This means that work pressure has a positive and significant effect on fraud.

This research is in line with that which was previously conducted by Hasuti & Wiratno (2020) states that pressure influences corrupt behavior. Research Suryandari et al. (2019) states that pressure has a positive effect on fraudulent acts. Research Suwena (2021) states that pressure has a positive and significant effect on fraudulent actions. Research Noviyanti & Adityawarman (2023) states that pressure and rationalization have a significant positive effect on fraudulent acts. The research Fitri & Nadirsyah (2020) states that pressure has an effect on fraud. Research by Takalamingan et al. (2022) states that pressure has a positive effect on fraud. Marliani & Jogi (2015) explain that pressure has a positive effect



on the occurrence of fraud. This is because if the pressure increases, the tendency for fraud to occur is also higher. According to Lestari (2017) and Ratmono & Cahyonowati (2013), pressure has a positive effect on the tendency for fraud to occur because pressure is an aspect that comes from within a person that can be influenced by the workplace environment.

Work pressure, both from management and from the external environment, can contribute to fraudulent behavior. When employees feel high pressure to meet unrealistic targets, they may feel compelled to commit fraudulent acts as a way to meet those expectations. Research shows that situations in which employees feel threatened by strict fraud evaluations are often correlated with increased fraud cases. Therefore, it is important for management to set realistic targets and provide sufficient support so that employees do not feel overly pressured (Kuncoro, 2013).

#### **d) The Influence of Leadership on Fraud**

The results of the regression test show that leadership has a t-value of 1.440, smaller than the t table (2.003) with a significance of 0.156, greater than 0.05. This means that leadership does not have a significant effect on fraud (Said et al., 2017).

This research is in line with that which was previously conducted by Indrapraja et al. (2021) stated that leadership style does not affect ASN fraud. The results of this study differ from the study conducted by Suharto (2020) stated that leadership style has a significant positive effect on fraud prevention. The research Sakti et al. (2022) stated that leadership style has a negative and significant effect on the tendency to fraud. Research Wijayanto (2020) which states that leadership style weakens the relationship between organizational commitment and capability towards fraud tendencies. Research Sudibyo (2020) which states that leadership style has a significant negative influence on fraud.

Leadership plays a crucial role in creating an ethical work environment. Leaders who demonstrate a commitment to integrity and ethics can positively influence employee behavior. If leaders show a tolerance for dishonesty or do not enforce clear ethical standards, employees may feel that fraud is acceptable. Conversely, leaders who are transparent, fair, and encourage open communication can create a healthy organizational culture, reducing the risk of fraud. Leaders also play a role in providing the training and resources needed to raise awareness of ethics in the workplace.

#### **4. CONCLUSION**

Based on the results of the research that has been conducted above, it can be concluded that Performance Allowance, Organizational Culture, Work Pressure have a positive and significant effect on fraud, but Leadership does not have a significant effect on fraud. Performance allowance, organizational culture, work pressure, and leadership simultaneously affect the fraud variable by 65.7%, while the remaining 34.3% is explained by other variables outside the research variables. KPP Madya

Surakarta should conduct a comprehensive evaluation of the performance allowance system. It must be ensured that incentives or allowances do not trigger excessive pressure on employees. In addition, the mechanism for providing allowances needs to be accompanied by strict controls to prevent employees from taking shortcuts through fraudulent actions.

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