

How Self Control and Situational Pressure Influence the Tendency to Receive Gratification: An Experimental Study

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Abstract: This study aimed to produce empirical evidence on tendency differences to accept gratuities between individuals with a high level of self-control and a low level of self-control, the conditions are the presence or absence of situational pressure. The method used is an experiment with a 2x2 factorial design. A total of 136 officers and staff in the Directorate General of State Bali region become research participants. The data were processed with statistical parametric, two-way ANOVA. The results showed that individuals with high levels of self-control have a lower tendency to accept gratuities than participants with lower levels of self-control. However, this study did not obtain empirical evidence indicating situational pressures experienced by the individual can affect the tendency to accept gratuities. Interaction hypothesis testing showed that the interaction between the individual levels of self-control and situational pressures experienced affects the tendency to accept gratuities.

Keywords: Gratification, corruption, self-control and situational pressures.

1. INTRODUCTION

Cheating and fraud is classified as a form of crime in almost every country, in both developed and developing countries (Okafor *et al.*, 2019). This crime can occur in private organizations, amongst professionals, and within political as well as public sector organizations (Cohen, *et al.*, 2011; Castro, 2020). Fraud that occurs in the public sector could result in a loss for a community, a country and hamper its national development. This hampers the government's efforts to achieve a democratic governance, transparent, accountable and a credible state financial management (Hunt & Laszlo, 2005).

The Association of Certified Fraud Examiners (ACFE, 2014) defines fraud as the use of one's position by deliberately enriching themselves through the use or utilization of resources and wealth in the organization where one works (Okafor *et al.*, 2019). Fraud can be grouped into three types: namely financial statement fraud, misappropriation of assets and corruption (Awang & Ismail, 2018) and (Aghghaleh *et al.*, 2016). Corruption is the abuse of public office for private gain (Harrison, 2007) and (Castro, 2020). The Indonesian government has taken action to prevent and eradicate corruption, namely by issuing legislation to punish criminals with a heavy penalty. Based on Law No. 31 of 1999 on Corruption Eradication, every person who acts unlawfully to enrich themselves or another person or a

corporation that can be detrimental to the state finance or economy of the state, is subject to imprisonment and/or fines, and even in certain circumstances can be sentenced to death. The government has also established the Corruption Eradication Commission (KPK) through Act No. 30 of 2002 on the Corruption Eradication Commission. KPK is a special institution that has the duty to and the function of combating and preventing corruption.

Efforts on enforcement and prevention that have been taken by the government should continue to be maximized, because corruption still poses a threat to the country's economy (Castro, 2020). Dewi (2017); Gaviria (2002); Sheiver & Vishny (1993) state that the level of fraud can be seen by the index of corruption of a country. Based on the Corruption Perceptions Index (CPI) 2015 published by Transparency International, Indonesia is ranked 88 of 168 countries listed. Indonesia's CPI score is 36 on a scale of 0 to 100 (0 = very corrupt, and 100 = very clean). Indonesia is still classified as a country with a low CPI score. This shows that Indonesia has not been able to avoid the shackles of corruption.

ACFE (2014) states a corruption scheme includes acts in giving bribes and gratuities to companies, individuals and government agencies as well as accepting bribes and gratuities, and aiding or abetting with others to commit fraud (Awang & Ismail, 2018). Relative to bribery, a gratuity can be considered a relatively new form of corruption in the realm of criminal law in Indonesia. Gratuities are regulated in Law

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Number 20 of 2001 on Amendments to the Law No. 31 of 1999 on Corruption Eradication. Article 12B sets as an offense of gratification, and criminal sanctions for any civil servant or state officials who receive any form of unauthorized gifts in the execution of their duties, or gratification that can be considered bribery.

Cressey (1953) explains that there are three factors that motivate a person to commit fraud, chance (opportunity), pressure (pressure) and justification (rationalization). These three factors are known as the triangle of fraud or Fraud Triangle. Albrecht *et al.* (1984) explain the fraud triangle and the three elements that influence it, opportunity, situational pressures and integrity. These three elements are known as the Fraud Scale. Albrecht *et al.* (1984) uses the element integrity as a substitute element for justification in the Fraud Triangle. When a high situational pressure is experienced by individuals with low self-integrity, opportunity for fraud is greater than for individuals with high integrity with situational low pressure (Fisher, 2015).

This research develops a work that has been done by Okafor *et al.* (2019); Awang & Ismail (2018); Puspasari & Dewi (2015) and Ariyanto *et al.*, (2020), which examines the influence of moral reasoning toward Government Internal Supervisory Apparatus (APIP) and situational pressure on the tendency to commit fraud when auditing, and uses experimental research design. There are several differences between this study and that of Puspasari & Dewi (2015). The first difference is associated with research variables. This study uses self-control variables influencing the tendency of individuals to receive gratuities. Based on the General Theory of Crime proposed by Gottfredson & Hirschi (1990), the level of self-control influences a person committing a crime.

This theory is supported by research conducted by Longshore (1998) who finds self-control is one factor that causes a person's criminal behaviour.

The second difference is related to the case illustration used in the study. Puspasari & Dewi (2015) and (Castro, 2020) use an illustration of bribery of the auditor in performing the audit process, while this research uses graft in the procurement of goods and services. A gratuity scheme was chosen by the investigators. As compared with bribery, graft requires a deeper understanding by the public to gain confidence that the gratuity is corruption. KPK (2018) provides a sociological perspective regarding gratuities and revealed that the concept regarding gratification is broad and elementary in social life. If giving and receiving gifts is placed in the context of social relations, then the practice is neutral. However, if there is a relationship of power, gratification is no longer neutral.

An illustration using procurement cases is selected by the researchers, because corruption in this sector is still dominant in government agencies. The potential emergence of gratification is greatest in the interaction between procurement staff and providers of goods and services (Turner, Taylor, & Hartley, 1995). Based on the Commission's Annual Report 2015, there were 14 cases of corrupt procurement of goods and services handled by the KPK. Meanwhile, throughout the years 2014 to 2018, there were 63 cases of corruption related to procurement of goods and services. Table 1 shows the level of corruption in this sector is still quite high, and the second highest after bribery.

The third difference is in the selection of participants in the study. Participants are civil servants in the Directorate General of State (DJKN) region of Bali.

Table 1: Corruption Crimes Based on Type of Case (Period 2014 Until 2018)

No.	Type of Case	2014	2015	2016	2017	2018	Total	%
1.	Goods/services procurement	15	14	14	15	17	75	14%
2.	Permittance	5	1	1	2	1	10	2%
3.	Bribe	20	38	79	93	168	398	75%
4.	Charges	6	1	1	0	4	12	2%
5.	Abuse of the budget	4	2	1	1	0	8	1%
6.	Money Laundering Crime	5	1	3	8	6	23	4%
7.	Obstructing the KPK process	3	0	0	2	3	8	1%
	Total	58	57	99	121	199	534	100%

Source: KPK, 2019.

Most previous experimental studies, including Puspasari and Dewi (2014), used students as a surrogate for officials or experienced employees. The use of students as participants raises doubts about their suitability to be a substitute for an experienced manager (Chang, 2002) and (Castro, 2020). DJKN Bali region is selected as the research area since a Gratification Control Unit (UPG) was established in 2015 and employees have signed an integrity pact as an implementation of the Free Gratification Zone. Therefore, it is important to look at the effectiveness of these two programs in preventing graft practices.

This study was conducted to answer the following questions: (1) whether there is a difference in the tendency to accept gratuities between individuals who have a high level of self-control and a low level of self-control; (2) whether there is a difference in tendency to accept gratuities between individuals who are under situational pressure and not under situational pressure; and (3) whether there is an interaction between self-control and situational pressures influencing the tendency of individuals receiving gratuities. Thus, this study to obtain empirical evidence on differences in tendency to accept gratuities between individuals who have a high level of self-control and a low level of self-control in the absence of situational pressure conditions and in the presence of situational pressures.

2. LITERATURE REVIEW & HYPOTHESES

2.1. Motivation of Actors' Cheating

Perpetrators of fraud (fraudsters) cannot be distinguished from others by particular demographic or psychological characteristics (Zimbelman *et al.*, 2014). There are many things that can motivate a person to be a fraudster. Experts have formulated theories about the factors that drive someone to commit fraud, one of which is the Fraud Triangle (Cressey, 1953). Subsequently this theory continues to be developed, namely the Fraud Scale (Albrecht *et al.*, 1984), Fraud Diamond (Wolfe & Hermanson, 2004) and money, ideology, coercion and ego (MICE) developed by Thomas (2010).

Cressey (1953) finds that there are three elements that may encourage someone to commit fraud, namely: the perceived pressure (pressure), chance or the opportunity encountered (opportunity) and the justification for its actions (rationalization). These three factors are known as the Fraud Triangle. Fraud

Triangle models can explain why someone would commit fraud (Free & Murphy, 2015; Morales, Gendron, & Guénin-Paracini, 2014; Murphy & Dacin, 2011).

Opportunity is an important element for a fraudster. Fraudsters can be very eager to commit fraud, but without the opportunities it would be difficult to execute. Pressure is the second element of the fraud triangle. Pressure in Cressey (1953) is more specific to financial pressures. Lavish lifestyle and efforts to improve status in society can motivate a person to commit fraud. Rationalization is the third element of the fraud triangle. Cohen *et al.* (2010) states this element is associated with the rationalization of attitude, that is how a fraudster addresses his or her actions. Rationalization is related to the behaviour, character, or a set of ethical values that allow employees to do a dishonest act, or feel they are in an environment that justifies such a dishonest act (Arens, Elder, & Beasley, 2008).

Albrecht *et al.* (1984) also find three elements that motivate a person to commit fraud. These three elements are known as Scale Fraud, namely situational pressures, opportunities to conduct and integrity. These elements are similar to the concept proposed by the Fraud Triangle (Cressey, 1953). The difference is that the element of integrity replaces rationalization in the Fraud Triangle. For the pressure element, Albrecht *et al.* (1984) has wider scope compared to situational pressures. Integrity is associated with honesty. The more dishonest the person, the less opportunities and situational pressures are required to commit fraud (Zimbelman *et al.*, 2014).

Wolfe & Hermanson (2004) extend the Fraud Triangle theory by introducing the Fraud Diamond theory. They believe that the Fraud Triangle fails to identify the important factors that may lead a person to commit fraud. They added a fourth element, namely the capability to commit fraud into the model. A person may have the intention, opportunity and rationalization, but without the ability and skills to implement crime, fraud will not occur.

Thomas (2010) states situational pressures can be divided into four (4) groups, namely money, ideology, coercion and ego, better known by the acronym MICE. The money factor refers to the financial pressures experienced by actors that drive them to commit fraud. Ideology factors involve the situation where a perpetrator considers cheating if it is the right thing to do for the greater good. A coercion factor involves the presence of a third party who provides an example,

intimidates or threatens to commit fraud, hile the ego is the confidence of fraud perpetrators that their action cannot be detected.

2.2. General Theory of Crime

Gottfredson & Hirschi (1990) state that the General Theory of Crime stating that the level of self-control affects the likelihood of someone committing a crime. Crime is based only on one type of control, namely self-control. Crime is a product of people who have a low level of self-control, have a tendency of high criminogenic behaviour and are in a condition with high illegal opportunities. That is, self-control and opportunity will be the main determinants of a person's involvement in crime (Cullen & Agnew, 1999).

Individuals with high levels of self-control effectively reduce the possibility of crime. Conversely, the lower the level of a person's self-control, the higher the likelihood of harm (Gottfredson & Hirschi, 1990). Individuals with low self-control also tend to be lazy and act desperately. However, for these individuals, these criminal acts are considered exciting adventurous, risky and challenging.

2.3. Gratification

Article 12B of Act Number 20 of 2001 on Amendments to the Law No. 31 of 1999 on Corruption Eradication, it states that the gratuities given to civil servants or state officials may be considered bribery, if the provision is related to the position and contrary to obligations or duties. In the explanation of Article 12B paragraph (1) it is described that gratuities include providing gifts in the form of money, goods, rebate (discount), commissions, interest-free loans, travel tickets, lodging, tours, free medical treatment and other facilities. Gratuities can be received at home and abroad, and carried out by using electronic means or without electronic means. Civil servants or state officials who violate these provisions can be sentenced to imprisonment for life or imprisonment for 4 years and maximum 20 years, and a fine of at least Rp 200,000,000,- and at most Rp 1,000,000,000, -. State administrators or public servants must refuse or report received gratuities.

2.4. Main Effects of Self Control in Tendency to Receive Gratuities

The General Theory of Crime states that the level of self-control affects the likelihood of someone committing a crime. The higher the person's level of self-control, the lower the likelihood of committing crime

will be. Conversely, the lower the level of self-control person, the higher the possibility of law breaking will be. Longshore (1998) conducts a study to test the General Theory of Crime. In line with Gottfredson & Hirschi (1990), the research results show that the level of self-control held by individuals is the cause of property crime and crimes by individuals.

Puspasari & Dewi (2015) and Puspasari & Suwardi (2012) conducted an experiment on the effect of individual morality and internal control over accounting fraud tendencies. Fraud scheme that was raised in the case of the experiment was bribery in the procurement of goods and services. Research results show individuals who have a high level of moral reasoning are unlikely to commit accounting fraud, under both the condition of existence and non-existence of internal control.

Mayangsari & Wilopo (2002) examined the effect of unethical behaviour and internal control over accounting fraud tendencies. The results of his research found unethical behaviour and internal controls affect the tendency to commit accounting fraud. Furthermore, Wilopo (2006) examined factors that influence the tendency to commit accounting fraud. His research found that the morality of management can lower the tendency to commit accounting fraud and unethical behaviour by management. Ramamoorti (2008) also found that behavioural factors are the root of the fraud problem.

Individual morality in Puspasari & Dewi (2015); Puspasari & Suwardi (2012); Wilopo (2006); (Watson & Milfont, 2017) can be proxied by self-control. A person with a high level of self-control will have good individual morality (Desai *et al.*, 2017). They are able to speak and act honestly, and can control emotions and impulses to do or not do something that is contrary to the ethics, norms and laws, so their actions do not harm the organization, others or themselves.

Accepting a gratuity is a crime because it involves corruption, and corruption is one form of fraud. The level of one's self-control can affect the tendency to accept gratuities. Individuals with high levels of self-control will have a lower tendency to accept gratuities than individuals with low levels of self-control. Based on these notions, the following hypotheses are formulated:

H₁: There is a difference in tendency to accept gratuities between individuals who have a high and low level of self-control

2.5. Main Effects of Situational Pressure on the Trend Receiving Gratuities

One factor in the Fraud Triangle (Cressey, 1953) which causes someone to commit fraud is pressure. Albrecht *et al.* (1984); (Dellaportas, 2013); (Watson & Milfont, 2017) states the factors that cause fraud are an opportunity, situational pressures and integrity (Desai *et al.*, 2017). The Fraud Triangle's pressure element can be expanded into situational pressure, which is not only financial pressures that cause someone to commit fraud, but also the circumstances that occur. Furthermore, Thomas (2010); (Watson & Milfont, 2017) classifies four types of situational pressure that motivates someone to commit fraud, money, ideology (ideology), coercion and ego, or when abbreviated, MICE.

Situational pressures experienced by a person may influence the tendency to accept gratuities. Individuals who are facing situational pressures are more likely to have a tendency to accept gratuities higher than individuals who are not facing situational pressures. Based on these notions, the following hypotheses are formulated:

H₂: There is a difference in tendency to accept gratuities between individuals who are under pressure and not under situational pressure.

2.6. Interaction Effect of Self-Control and Situational Pressure on the Trend to Accept Gratuities

Puspasari & Dewi (2015) conducted an experiment on the effect of moral reasoning of Government Internal Supervisory Apparatus (APIP) and situational pressures on tendency to commit fraud when performing audit. The results showed APIP with a high moral reasoning level are less likely to commit fraud, even in the presence of situational pressure. Instead, APIP with low moral reasoning level continue to commit fraud in both the conditions of existence or non-existence of situational pressure. Under high situational pressure, individuals with low self-integrity tendency for

fraud is greater than that of individuals with high integrity under a condition of low situational pressure (Fisher, 2015).

Moral reasoning in Puspasari & Dewi (2015), and integrity in Fisher (2015); (Watson & Milfont, 2017) can be proxied by self-control. Individuals with high self-control will have a good moral reasoning and be of high integrity. The interaction between self-control and situational pressure will make a difference in the tendency for a person to accept a gratuity (Desai *et al.*, 2017). When situational pressures are experienced by individuals with low levels of self-control, the tendency to accept gratuities is likely to be greater than that for individuals with a high degree of self-control without situational pressure. Based on these notions, the following hypothesis is formulated:

H₃: There is a significant interaction between self-control and situational pressure on the tendency to accept gratuities.

3. METHODS

This study uses an experiment with a 2x2 factorial design. The researchers observe the tendency of individuals to receive gratification by measuring two (2) factors, namely self-control and situational pressures. Self-control has two (2) levels, namely high (A1) and low (A2). The situational pressure also has two (2) conditions, that there is pressure (B1) and there is no situational pressure (B2). Then the researchers grouped the participants into four (4) groups: (1) Group 1 (A1B1): a group of individuals with high self-control under situational pressure conditions; (2) Group 2 (A1B2): a group of individuals with high self-control under no situational pressure conditions; Group 3 (A2B1): a group of individuals with low self-control under situational pressure conditions; and Group 4 (A2B2): a group of individuals with low self-control under no situational pressure conditions. The design of the experiment is presented in Table 2.

The tendency to receive gratuities (GRAT) is the desire of individuals who knowingly and voluntarily

Table 2: Design of Factorial Experiment 2x2

Factors and Level		Situational Pressure (B)	
		Pressure (B1)	No Pressure (B2)
Self Control (A)	High (A1)	Group 1 (A1B1)	Group 2 (A1B2)
	Low (A2)	Group 3 (A2B1)	Group 4 (A2B2)

Source: Data processed, 2019.

accept gratuities from third parties and do not report it to the Commission or Gratuity Control Unit that is in his or her office. The variable inclination is measured using a questionnaire about receipt of gratification depicted in the form of illustrative cases. The scale used is a 6 point Likert scale. Participants were asked to provide an assessment of agreement or disagreement on a given scenario. Scenarios were developed by the researchers after paying attention to the experimental scenario explained in Puspasari & Dewi (2015) and Puspasari & Suwardi (2012).

Self-Control (CONT) is a person's ability to guide behaviour on his or her own, able to suppress or inhibit impulsive behaviour (Chaplin, 2002). Averill (1973) defines self-control as the ability to guide their own behaviour, the ability to process information and the ability to choose an action which he or she believes. Individuals with high levels of self-control are able to resist urges and behaviours, control emotions and impulses from within him or herself not to act and behave in violation of ethics, norms and laws, which can harm themselves, other people or organizations. Self-control variables were measured using a questionnaire in the form of a list of statements with 6 (six) indicators, namely impulsiveness, simple tasks, risk seeking, physical activity, self-centeredness, and tempering. Each indicator is represented by a four (4) point statement which is an adaptation of the Low Self-Control Scale developed by Arneklev, Grasmick, Tittle, & Bursik (1993). The scale used was a 4 point Likert scale.

Situational pressure (PRES) is the impulse that appears from inside (internal) or circumstances (external) that can motivate a person to commit fraud. Situational pressures can be either money, ideology, coercion or ego (Thomas, 2010). Measurement of situational pressure variables is achieved using scenarios adapted from the research of Puspasari and Dewi (2014). This variable is the manipulation of the illustrative case, that there exists or not a condition of situational pressure. The condition of situational pressures is illustrated by the pressure in the form of money and coercion. Money and coercion are selected to be manipulated because these pressures appear from the outside or the environment, and often are experienced by employees in DJKN areas of Bali (government agencies).

The population in this study is comprised of officers and employees of DJKN Bali region. Based on the data obtained, the population numbered 137 people. All

members of the population were included in the sample (census). The reason for the census is because the population is not too great and the location easily accessible by the investigators.

Data were collected using questionnaires. Two (2) questionnaires were used to collect data. First, a questionnaire was used to measure the level of self-control of the participants using a 24-point statement. The scale used was a 4 point Likert scale with forced choice. The scale was such that 1 point is given for an answer Strongly Disagree (STS), points 2 to Disagree (TS), points 3 to Disagree (S) and point 4 to Strongly Agree (SS). The forced questionnaire did not provide a value in the middle of a point scale. Then the choices are summed for 24 statements. The sum shows the level of self-control of the participants. The maximum value that can be obtained by the participants was 96. Thus, participants scoring to the value of ≤ 48 are included in the group with a high level of self-control and participants scoring >48 are included in the group with a low level of self-control.

The second questionnaire was used to measure the tendency of participants to accept gratuities. Unlike the first questionnaire, the second is in the form of illustrative cases of gratification with a wider point scale, being 6 points. This is done so that variation in the data is more visible. The greater the number of points in the scale used, then the validity, reliability and variation in the data will be better observed (Preston & Colman, 2000). The higher the value given by participants towards a statement, the less likely participants receive gratuities. Conversely, the lower the value of a given choice by a participant, the higher the tendency to accept gratuities. In the illustrative case scenarios manipulation is assigned randomly to participants. This manipulation takes the form of situational pressures, i.e., there was no pressure and there was pressure.

Before the experiments were carried out, the researchers first performed a pilot test involving 35 students enrolled in a master of accounting STAR-BPKP Force IV and V at Udayana University as participants. The purpose of the pilot test was to ensure the research instrument used was valid and reliable. Further checks were also performed on the manipulations to see the participants' understanding of the scenario in the given case and its manipulation. In experimental studies, preliminary research is needed to get a picture of the quality of manipulation given by checking manipulations (Nahartyo & Utami, 2015).

Checking the manipulation can be achieved by asking questions relevant to confirming illustrations given in the cases. Three (3) questions were given to the participants for confirmation in the test pilot. Answers to questions by such a confirmation can provide input for researchers to amend the experimental scenario if needed.

The hypothesis testing in this study uses a two-way analysis of variance (two-way ANOVA) using SPSS 22, with consideration of two independent variables measured using a nominal scale, that is self-control (high and low) and situational pressure (presence and absence), as well as the dependent variable, which is the tendency to accept gratuities interval scale. There are three hypotheses to be tested, namely H_1 , H_2 and H_3 . H_1 was tested with a major effect, comparing the tendency to receive gratuities among individuals who have high levels of self-control and low levels of self-control. H_2 was tested with two main effects, namely the tendency to compare between individuals who receive gratification under pressure and not under situational pressure. H_3 was tested by the interaction of two effects: (1) comparing the tendency to accept gratuities by a combination of (high self-control + situational pressure) versus (low self-control + no situational pressure); and (2) comparing the tendency to receive gratuities by a combination of (high self-control + no situational pressure) versus (low self-control + situational pressure). If the significance value is > 0.05 then the hypothesis is rejected, if the significance value ≤ 0.05 then the hypothesis is accepted.

4. RESULTS AND DISCUSSION

4.1. Results

A validity test was conducted on the data collected in the pilot test from the first questionnaire using correlation coefficients (r). The correlation coefficients (r) of all indicators included in the first questionnaire is greater than 0.3 (>0.3), so it was concluded that the instrument is valid. Reliability testing is also performed by calculating Cronbach alpha values. The Cronbach alpha value is 0.894, which is greater than 0.6 (>0.6), so it was concluded that the instrument is reliable. Manipulation checks were undertaken by using three (3) confirmation questions given to pilot test participants after they completed the second questionnaire. In answering the confirmation questions, participants are not able to look back at illustrative cases that had been given previously. This step is

performed to determine whether the participants understand the given case illustration and manipulation. Of the 35 participants, 31 people, or approximately 88.6% answered all questions correctly, and the remaining 4 people were incorrect in answering questions. From these results, we can conclude that the case and manipulation illustrations given in the second questionnaire can be understood by the participants. The data used in the test of validity, reliability, and manipulation checks were data obtained from the pilot test.

The study was conducted in 2016 in DJKN Bali area, which consist of 3 (three) working units, namely the Regional Office DJKN Bali and Nusa Tenggara and the State Property Office and Auction (KPKNL) Denpasar, which is located in Denpasar, and KPKNL Singaraja located in Singaraja area. A total of 137 first and second questionnaires were distributed to participants. The entire questionnaires distributed were completed and returned to the researcher. However, there was one (1) questionnaire not used by researchers for that participant's answers were doubtful. So, there are 136 participants who were included in this experiment. The participants consisted of 103 men and 33 women. Their age is between twenty to less than 60 years. Most of the participants are executors, 29 echelon IV, 7 echelon III and an echelon II. Their work period varies from less than 10 years to more than 20 years. Most of the participants are graduates, of which 20 hold a master degree, while 59 people are educated to Diploma and secondary school level.

There are 69 participants with a high level of self-control and 67 people with a low level of self-control. Judging from the level of self-control, both high and low levels are scattered in each of the participant demographic characteristics, in terms of gender, age group, occupation, length of employment, and education. Therefore, it can be concluded that the characteristics of the participants in the experiment are not correlated with the degree of a person's self-control. This is important to achieve in an experiment, so the variance that will be shown in the ANOVA analysis is the influence of variables that exist in the model, not the influence of the characteristics of the participants. In addition, the number of participants with high and low levels of self-control is approximately equal.

The normality test results with Kolmogorov-Smirnov shows the value Asymp. Sig. (2-tailed) of 0.200

Table 3: Hypothesis Test Results Tests of Between-Subjects Effects Dependent Variable: Gratification

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.
Model	2,702.861 ^a	4	675.715	450.161	0
CONT	54.857	1	54.857	36.546	0
TEKANAN	3.658	1	3.658	2.437	0.121
CONT * TEKANAN	6.174	1	6.174	4.113	0.045
Error	198139	132	1.501		
Total	2,901.000	136			
R Squared = 0.932					
Adjusted R Squared = 0.930					
Sig = 0.000					

Source: Data processed, 2019.

(>0.05). This means that the data is normally distributed. Levene's test value of 0.000 was significant (p-value <0.05), so it is concluded that the experimental groups had a different variance, which violates the assumptions. Violation of the assumption of homogeneity can still be tolerated, and hypothesis testing can proceed. Box (1954) and Ghazali (2009) state that hypothesis testing using ANOVA can still be done through an experiment if groups have a similar sample size. The experimental groups in this study consist of a total of 35 participants in group 1, 34 participants in group 2, 32 participants in group 3, and 35 participants in group 4. So we can conclude each experimental group has a number of participants that are not much different.

Based on Table 3, the test of H₁ shows a value p-value or sig. of 0.000, which is less than 0.05 and means that there is a difference in tendency to accept gratuities between individuals who have high levels of self-control and low levels of self-control, so **H₁ is accepted**. Testing H₂ shows a p-value or sig. of 0.121, which is greater than 0.05 and means that there is no difference between individual's tendency to accept gratuities regardless of whether there is a situational pressure or not, thus **H₂ is rejected**. Testing H₃ shows a value p-value or sig. of 0.045, which is less than 0.05 and means that there is a significant interaction between self-control and situational pressure on the propensity to accept gratuities, thus **H₃ is accepted**. The values of adjusted R squared (R_{Adj}²) of 0.93 means that 93 per cent of the variability in the tendency to accept gratification can be explained by the variables self-control and situational pressures, while the remaining of 7 per cent is influenced by other variables that are not included in the model.

DISCUSSION

H₁ predicts that the tendency to accept gratuities is different between individuals who have high levels of self-control and low levels of self-control. The test results support the hypothesis in this prediction.

Table 4: Mean Value of Self Control Group

Self-Control	High	Total mean (Groups 1 and 2) = 5.03
	Low	Total mean (Groups 3 and 4) = 3.76

Source: Data processed, 2019.

Based on the values reported in Table 4, the total mean for Groups 1 and 2 of 5.03 is higher than the total mean for groups 3 and 4 of 3.76 (p-value = 0.000). Thus, participants with high levels of self-control have a lower tendency to accept gratuities than participants with low levels of self-control. The higher the value of total mean, the lower the tendency to accept gratuities.

The results of the study are consistent with the General Theory of Crime (Gottfredson & Hirschi, 1990), which states the level of self-control affects the likelihood of someone committing a crime. The higher the level of self-control possessed by individuals, the lower the tendency to accept gratuities. Conversely, the lower the level of self-control possessed by individuals, the higher the tendency to accept gratuities. The results also are consistent with previous empirical studies by (Desai *et al.*, 2017); Dewi (2017); Longshore (1998); Puspasari & Suwardi (2012); Wilopo (2006). Individuals with a high degree of self-control have good morality. They are able to speak and act honestly, and can inhibit impulses not to commit corruption against the ethics, norms and laws.

The first questionnaire was used to measure the level of self-control possessed by employees in DJKN areas of Bali. Employees with a total score of less than or equal to 48 (≤ 48) fall into the group of high self-control, while employees with a total score of more than 48 (> 48) fall into the group of low self-control. A total of 69 employees have high levels of self-control high and 67 employees have a low level of self-control. Employees with high self-control are portrayed as individuals who have their attitude and actions planned, are not easily discouraged when faced with difficult situations, are less interested in things carrying risk, like mental activities and thinking, are selfless, and not easily upset. Employees with this personality, when faced with a situational pressure such as that illustrated in the second questionnaire, were able to control themselves to not commit corruption, so they have a tendency to accept a gratification that is lower than employees with low self-control.

H₂ predicts that the tendency to accept gratuities differs between individuals who are under pressure and not under situational pressure. Hypothesis testing results indicate that H₂ is not supported.

Based on Table 5 the total mean for groups 1 and 3 of 4.25 is lower than that for groups 2 and 4, which amounted to 4.55. This difference is not significant (p-value = 0.121). Situational pressure is the manipulation in this experiment. A total of 67 employees received a situational pressure in the form of money (cash pressure) and coercion (pressure from employers), while 69 other employees did not receive a case with situational pressure. A total of 17 employees from each group decided to accept gratuities with varying degrees of agreement. Mean values with not much different and the employees who decided to accept gratuities had the same number in the two groups, resulting in no difference between an employee's tendency to accept gratuities under pressure or not under situational pressure. So the decision to accept or reject gratuities is not influenced by situational pressures experienced by these employees.

The results of the study are inconsistent with the theory of the Fraud Triangle Albrecht *et al.* (1984); Cressey (1953); Thomas (2010), which states that pressure is one factor that causes someone to commit corruption. When linked with the illustration given in the case, participants decided to accept gratuities not influenced by the presence or absence of situational pressures, but because they think that money is given as an unusual gift. As implied in the latter part of the following scenarios:

Illustration cases (without situational pressure):

The day after the payment is made, Andre as Director of Company Y came to the office and gave Rp 5,000,000, to Toni. Andre said that **the money is a form of gratitude and to keep good relationship** with Toni (Appendix 2).

Illustration cases (with situational pressure):

Rini said, "Just accept the money already, company Y has been within the rules. **The money is just a form of gratitude of our partners to us** (Appendix 3).

It is alleged that participants consider gratification is a usual gift (not corruption) influenced by sociological aspects prevailing in society (Alatas, 1987). The practice of giving and receiving gifts is a natural thing in society, especially in Indonesia with ethnic diversity and all its customs. KPK (2014) revealed the concept of gratification to be widespread in society. If giving and receiving gifts are placed in the context of social relationships, then the practice is neutral. Sociological aspects allegedly obscure the meaning of gratification. This shows that not all participants understand the concept of gratification correctly. All forms of gifts or gifts related to position or duties are a form of corruption.

H₃ predicts there is a significant interaction between self-control and situational pressure on the tendency to accept gratuities. The test results support the hypothesis and that prediction. These findings indicate that the interaction between the level of individual's

Table 5: Mean Value of Group Situational Pressure

Situational pressure	
There is	There is no
Total mean (Group1 and 3) = 4.25	Total mean (Group 2 and 4) = 4.55

Source: Data processed, 2019.

Table 6: Mean Value of Group Interaction Self Control and Situational Pressure

Variables and Level		Situational pressure	
		There is	There is no
Self-Control	High	Mean Group 1 = 4.66	Mean Group 2 = 5.41
	Low	Mean Group 3 = 3.81	Mean Group 4 = 3.71

Source: Data processed, 2019.

self-control and situational pressures experienced affect the tendency to accept gratuities.

Based on Table 6, the mean value for Group 1 amounted to 4.66, which is greater than the mean for Group 4 at 3.71. This result shows that an individual with a high degree of self-control under situational pressure have a tendency to accept gratuities which is lower than that for individuals with low self-control without situational pressures. The mean value for Group 2 is 5.41, which is greater than the mean for Group 3 of 3.81 (p -value = 0.045). This result shows that individuals with a high level of self-control without situational pressure have a tendency to accept gratuities that is lower than individuals with a low level of self-control under situational pressure.

The results of the study are consistent with empirical studies that have been conducted by Desai *et al.* (2017); Fisher (2015); Puspasari & Dewi (2015). The level of an individual's self-control has a dominant role to prevent corruption. Individuals with a high degree of self-control have good moral reasoning and high integrity, so as to impede the encouragement and pressure arising from an environment encouraging corruption. Individuals with a high degree of self-control tend to not accept gratuities even under conditions of situational pressure. Conversely, individuals with a low level of self-control are much more likely to receive gratification either with or without the existence of situational pressure.

CONCLUSION

Based on the results of hypothesis testing and the discussion that has been presented, we conclude the following things: **First**, the tendency to accept gratuities differs between individuals with a high and low level of self-control. This means that individuals with a high level of self-control have a lower tendency to receive gratuities than individuals with a low level of self-control.

Second, there was no evidence of a difference between the tendency to accept gratuities between

individuals who experience situational pressure and no situational pressure.

Third, there is a significant interaction between self-control and situational pressure in the tendency to accept gratuities. Individuals with a high level of self-control experiencing a situational pressure have a lower tendency to accept gratuities than with a low level of self-control without a situational pressure. Individuals with a high degree of self-control and not experiencing situational pressures have a lower tendency to accept gratuities than those with a low level of self-control and experiencing a situational pressure.

Some of the limitations and suggestions for further research is are as follow:.

First, the research method used is experimental, with a 2x2 factorial design. Manipulation of situational pressures used in this study is not real, instead an artificial one. Further, the future study can use experimental design to represent the actual manipulation. Manipulation can be inserted in the tasks and functions of participants in the office. Given situational pressures are significantly likely to be able to influence the decision-making of participants, this is an important manipulation

Second, the experimental research method emphasizes the causality between variables in the model. Therefore, the reader should be careful in generalizing the results of this research into conditions and locations of different studies. To confirm these results, further research can use survey methods that allow generalizations better than experiments.

Third, this study focuses on gratification, which is one form of corruption. Further research can study other forms of fraud, such as fraud in financial reporting and misappropriation of assets, to expand the literature on fraud.

Fourth, the results showed people with a high level of self-control have a low tendency to receive

gratuities. Therefore, it is advisable for the DJKN Bali region to make efforts to improve employees' self-control. Education and training on ethics and religious values is important to increase employee religiosity. Religiosity is positively correlated with self-control. The higher the individual religiosity, the higher the level of self-control (Carter, McCullough, & Carver, 2012).

Fifth, there are allegations by some employees of DJKN in the area of Bali who regard gratuities as ordinary gifts, not corruption. Therefore, DJKN Bali region should continue to focus on socialization and education that gratification is a form of corruption. This can be done by maximizing the function of the Gratification Control Unit that has been established.

The results of this research are important for the world of accounting research, particularly the forensic accounting field which is concerned to prevent and detect fraud. This study extends the literature on the factors that motivate someone to engage with corruption, which has been based on the theory of the Fraud Triangle (Cressey, 1953). Implementation of this theory in the accounting world eventually gave birth to a control system, the internal control to eliminate opportunities for corruption. Internal control is important to detect and prevent corruption. However, the control that comes from within the individual self (self-control) also plays an important role in preventing corruption.

APPENDIX 1: FIRST ASSIGNMENT QUESTIONNAIRE

NO.	STATEMENT	STS	TS	S	SS
		1	2	3	4
1.	I often act without thinking first.				
2.	I am more concerned with what happens when compared with the future.				
3.	I often do whatever brings pleasure, without thinking at all costs.				
4.	I do not devote much thought and effort to prepare for the future.				
5.	When encountering a complex task, I tend to stop working on it.				
6.	I often avoid difficult tasks.				
7.	I do not like a very difficult task to deplete my skills to the limit.				
8.	The things in life that are very easy to do, bring comfort to me.				
9.	Sometimes, I'll take the risk just for fun.				
10.	I want to test myself at any time by doing things that are a little risky.				
11.	I sometimes interested in doing things that can cause problems.				
12.	Fun and adventure is more important to me than the safety and security.				
13.	If there is a choice, I would always choose a physical activity rather than mental activity.				
14.	I feel I have the energy and the greater needs than others.				
15.	I always feel better when I move my silence than to think.				
16.	I love outdoor activities than reading or contemplating ideas.				
17.	I will try to get what I want, although it can cause problems for others.				
18.	I am not sympathetic to other people when they have problems.				
19.	I do not care if my actions can make other people angry.				
20.	I try to look at their own interests first, even if it makes trouble for others.				
21.	I personally irritable.				
22.	When disagreements with other people, it's hard for me to discuss with a head cold.				
23.	When I get angry, I'd rather hurt them rather than say what makes me angry.				
24.	When I was very angry, people are always away from me.				

APPENDIX 2. SECOND ASSIGNMENT CASE ILLUSTRATION (WITHOUT SITUATIONAL PRESSURE)

Read the following scenario carefully!

Toni is a civil servant with the rank of the implementation officer of agencies X. Toni came from a simple family who has a wife and a son who was 2 years old. In the office, Toni was appointed as the official procurement of goods and services.

More recently, Agencies X where Toni works will make the purchase of 10 units Air Conditioner (AC) with a budget ceiling of Rp. 105,000,000. Due to the budget ceiling below Rp. 200,000,000, procurement of AC can be done by direct procurement without competition. There are three partners who submit offers, namely company V, company Y and company Z. Direct procurement is authorized by Toni as the Procurement of Goods and Services. Toni appointed company Y as a winner, because the price offered is Rp. 98 million, - cheaper than other AC offered. Company Y also complies with the technical specifications set forth. The appointment of company Y winner has also been approved Rini as the Commitment Officer. AC procurement process was in accordance with current regulations on the procurement of government goods and services.

A week after the contract, PT. Y has completed its work and the air conditioning has been installed. AC installed in good condition and in accordance with the specifications requested by Toni. Agencies X then make a payment by wire transfer to the account of company Y.

The day after the payment is made, Andre as Director of company Y came to the office and gave Rp. 5,000,000,- to Toni. Andre said the money as a thank you and keep good relationship with Toni.

After reading the case illustrated above, circle the answer Mr / Ms in the figure below on the following questions:

Would you agree with Toni to receive the money?

SSS SS S TS STS STSS

1 2 3 4 5 6

Description: SSS = Very Strongly Agree
 SS = Strongly Agree
 S = Agree
 TS = Disagree
 STS = Strongly Disagree
 STSS = VeryStrongly Disagree

“The case above is only fiction, if there is a similarity in name / character in the story, we ask for forgiveness”

APPENDIX 3. CASE ILLUSTRATION SECOND ASSIGNMENT (NO SITUATIONAL PRESSURE)

Read the following scenario carefully!

Toni is a civil servant with the rank of the implementation officer of agencies X. Toni came from a simple family who has a wife and a son who was 2 years old. In the office, Toni was appointed as the official procurement of goods and services.

More recently, Agencies X where Toni works will make the purchase of 10 units Air Conditioner (AC) with a budget ceiling of Rp. 105,000,000,-. Due to the budget ceiling below Rp. 200,000,000,- procurement of AC can be

done by direct procurement without competition. There are three partners who submit offers, namely company V, company Y and company Z. Direct procurement is authorized by Toni as the Procurement of Goods and Services. Toni appointed company Y as a winner, because the price offered is Rp. 98 million, - cheaper than other AC offered. Company Y also complies with the technical specifications set forth. The appointment of company Y winner has also been approved Rini as the Commitment Officer. AC procurement process was in accordance with current regulations on the procurement of government goods and services.

A week after the contract, PT. Y has completed its work and the air conditioning has been installed. AC installed in good condition and in accordance with the specifications requested by Toni. Agencies X then make a payment by wire transfer to the account of company Y.

The day after the payment is made, Andre as Director of company Y came to the office and gave Rp. 5,000,000, to Toni. Toni then reported the incident to his superior Rini regarding the payments. Rini said, just take the money anyway since company Y acted within the rules. The money is just a form of gratitude from partners. You can use the money for medical expenses for your sick child. What Rini said was right too. The money can certainly help with medical expenses of his child children who is sick. Toni's child currently being treated in hospital due to typhoid illness, and would require treatment which costs considerably. While Toni as public officer with limited income, Toni as a father, of course, will do anything for his children's health.

After reading the case illustrated above, circle the answer Mr / Ms in the figure below on the following questions:

Would you agree with Toni to receive the money?

SSS SS S TS STS STSS

1 2 3 4 5 6

Description:	SSS	=	Very Strongly Agree
	SS	=	Strongly Agree
	S	=	Agree
	TS	=	Disagree
	STS	=	Strongly Disagree
	STSS	=	Very Strongly Disagree

"The case above is only fiction, if there is a similarity in name / character in the story, we ask for forgiveness"

APPENDIX 4. CONFIRMATION QUESTIONS (ONLY PROVIDED IN THE PILOT TEST)

Based on the illustration given above, circle the one answer that you think is true!

1. Money from the Director of company Y which will be given to Toni, can be considered as.....
 - a. Bribe.
 - b. Usual Gift.
 - c. Gratification.

2. Related to money given to the Director of company Y, Rini recommends that Toni.....
 - a. Reject and return the money.
 - b. Receive the money.
 - c. Report to the Commission.
3. What Situation is Toni facing?
 - a. Need money for his child's treatment.
 - b. Stress from work.
 - c. Need money for a vacation.

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