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Moderation of spiritual intelligence: Machiavellian personality, ethical organizational culture and whistleblowing system on fraud intention

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***Abstract*---**This study aims to explore personal and organizational factors in auditors' intention to commit accounting fraud through Machiavellian personality, organizational ethical culture and Whistleblowing system with spiritual intelligence moderation. The Fraud Hexagon Theory is considered effective in detecting the possibility of fraud and the tendency of fraud that is motivated by personal and organizational factors. Therefore, the researcher tested several factors including Machiavellian personality, organizational ethical culture and Whistleblowing system with spiritual intelligence moderation in mitigating the intention to commit fraud. Data obtained through submitting questionnaires to auditors working at the BPK RI Representative Office of Bali Province. With the increasing cases of corruption involving BPK auditors in issuing opinions related to bribery cases, it shows that there is great potential in the auditor environment at BPK in committing accounting fraud. This research model was tested using the SEM-PLS (Structural Equation Modelling Partial Least Square) method. The results of the study indicate that personal factors in the form of Machiavellian will have a significant impact on the intention to commit fraud. In addition, the ethical culture of the organization and the Whistleblowing system can reduce

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the intention to commit fraud. And the existence of spiritual intelligence moderation can direct auditors to act responsibly.

***Keywords*---**Machiavellian Personality, Organizational Ethical Culture, Whistleblowing system, Spiritual Intelligence, Fraud Intention.

Introduction

One of the individual characteristics that can contribute to creating the intention to commit fraud according to the fraud hexagon theory is ego. Machiavellianism can effect individual behavior in committing fraud because this behavior tends to obtain personal gain without paying attention to the impact it has on other people. From a personal characteristics factor perspective, the Machiavellian personality leads to selfish behavior and self-interest by using deception and manipulation to achieve goals (Wijayanti et al., 2023). Research (Putu et al., 2020), found that the Machiavellian personality is a direct and serious threat in reducing audit quality. An auditor who has characteristics like this or the existence of Machiavellian characteristics in the auditor makes the auditor more vulnerable to committing unethical actions where an auditor will try to take advantage of the situation for personal gain or achieve the desired target and tends to not comply with existing rules. However, in contrast to research (Wijayanti et al., 2023), Machiavellian factors were not able to increase fraud intentions significantly. Therefore, individuals with a Machiavellian personality are less likely to commit fraud that harms the entity.

Organizations with a strong ethical culture tend to have lower fraud rates because employees are more likely to act in accordance with ethical standards. An environment that fosters an ethical culture will always uphold ethics in daily processes and communication, so that the situational factor in this research is the organizational culture within the auditor environment. Organizational culture is one of the factors that is considered capable of preventing acts of accounting fraud. It is a sense-making and control mechanism that guides an individual's behavior and attitudes. Individual behavior in an organization reflects the culture of that organization. When an organization cultivates good ethics in daily actions, its employees follow the existing culture (Khusnah & Soewarno, 2022). Research conducted (Khusnah & Agustina, 2019) found that an ethical culture can reduce the tendency for accounting fraud. This happens because the morals of individuals who work in these companies have been formed so strongly that organizational conditions cannot effect it, even though the organization prioritizes a culture full of ethics, it does not affect the attitudes of the members of the organization. In contrast to research (Khusnah & Soewarno, 2022), an organization's ethical culture has no effect on preventing accounting fraud.

An auditor's unethical behavior has a tendency to lead to accounting fraud, so a foundation is needed that can moderate personality, situational and external factors. Individuals who have a high level of spiritual intelligence may be more aware of relationships and connectedness between people. Spiritual intelligence can motivate individuals to avoid Machiavellian behavior in order to maintain balance and connectedness in the individual's life. The impact if done repeatedly will be a positive organizational culture which will automatically prevent fraud. Spiritual intelligence is expected to weaken the positive effect of the Machiavellian personality and strengthen the negative effect of the organization's ethical culture and whistleblowing system. Research Mahdi et al., (2021) states that someone with high spiritual intelligence can prevent fraud by increasing aspects of spirituality and faith, which is expected to reduce intentions to commit accounting fraud. However, research (Urumsah et al., 2016) shows the opposite result that spiritual intelligence and individual faith and cheating are not interconnected. Individuals will commit fraud without considering their spirituality and faith.

Literature Review and Hypothesis Development

Theoretically, individuals who have a Machiavellian personality ignore moral and ethical considerations and are more likely to act unethically to achieve their goals. So it can be said that the Machiavellian personality is closely related to fraudulent behavior in terms of using various means to achieve goals unethically (Triantoro et al., 2020). Individuals with Machiavellian traits tend to make reporting errors. In addition, these individuals were also found to feel less guilty than other individuals who made reporting errors (Wijayanti et al., 2023). The results of previous research conducted by (Triantoro et al., 2020); (Ningsih & Budiartha, 2022) and (Utami et al., 2019) show that Machiavellianism is a factor inherent in individuals that can encourage individuals to commit fraud. This causes individuals with high Machiavellianism to tend to be selfish and prioritize results over process. Therefore, someone tends to show greater intent to commit fraud than someone who has low Machiavellianism.
H1: Machiavellian personality has a positive effect on Fraud Intention

An organization's ethical culture is part of social factors in the form of subjective norms which refer to accepted social pressure. Organizational culture ethics are able to effect the way members work in the organization and can create superior and ethical attitudes and avoid actions that can harm the organization so that the organizational ethical culture that has been created can prevent acts of fraud in an organization (Wijayani & Ratmono, 2022). Based on one of the elements of fraud hexagon theory, namely rationalization, individuals show an attitude of justification for the fraud that has been committed (Vousinas, 2019). Individuals justify fraud because they feel that this has become the prevailing culture. Previous research conducted by (Wijayani & Ratmono, 2022) and (Estikasari & Priyo Hari Adi, 2019) stated that implementing an organizational ethical culture can minimize or prevent the tendency for accounting fraud to occur. If a bad organizational culture develops, it will be easier for someone to commit fraud. An organizational culture that considers fraud to be normal means that auditors will continue to carry out this justification. On the other hand, if a good organizational culture develops, it will minimize the tendency for fraud to be detrimental to the agency.
H2: Organizational Ethical Culture has a negative effect on Fraud Intention

The readiness factor or ability to control behavior in the Theory of Planned Behavior is related to the provision of a complex system, the reporter will consider the ease and difficulties he will go through before whistleblowing. The effectiveness of reporting violations can be influenced by various factors, including channels for reporting violations, the role of mass media, documentation of evidence, and legal protection (Ramadhani & Trisnaningsih, 2023). The violation reporting system (whistleblowing system) is one of the organizational factors that influences the occurrence of fraud (Wijayanti & Yandra, 2020). If related to the fraud hexagon theory, the whistleblowing system variable is related to one element, namely opportunity. If there are opportunities in the work environment, it will provide opportunities for employees to commit fraudulent acts (Hanifah & Clyde, 2022).

Research (Triantoro et al., 2020) and (Utami et al., 2019) states that the whistleblowing system is part of the internal control system which aims to prevent behavioral deviations and fraud. Through the implementation of a whistleblowing system, the organization provides a channel for its members to report any possible fraud. With a whistleblowing system, intentions to commit fraud can be mitigated.
H3: Whistleblowing System has a negative effect on Fraud Intention

Spiritual intelligence influences individual ethical behavior because spiritual intelligence can place life behavior in a broader and richer sense, as well as the ability to judge that one's actions or way of life will be more meaningful than other people's (Rafiyadi et al., 2020). An auditor who has high Machiavellian tendencies in carrying out actions that violate professional ethical rules creates an intention to commit accounting fraud. The position of auditors is very dilemmatic so they tend to manipulate, and cheat audited financial reports, but on the one hand, auditors' actions can violate professional ethics as a reference for an auditor's work (Prawitasari et al., 2018).

Auditor research (Rafiyadi et al., 2020) states that spiritual intelligence is better able to control individuals towards values that come from within and from outside so that they remain on the right path and behave ethically. Spiritual intelligence will effect individual ethical behavior to put aside an auditor's ego, so that auditors who have a high level of spiritual intelligence will use and process their competencies in the form of knowledge, skills, and behavior wisely in completing their duties and responsibilities as auditors (Rafiyadi et al. al., 2020).
H4: Spiritual intelligence weakens the positive effect of Machiavellian personality on Fraud Intention

Spiritual intelligence can help in resolving conflicts or problems and help in understanding the character and nature of people in an organization. Spiritual intelligence allows a person to think creatively, look far, create or even change rules, which allows the person to work better. (Aprimulki, 2017). In an organization, if it has an unethical organizational culture, it will be easier for someone to commit fraud. An organizational culture that considers fraud to be normal means that auditors will continue to carry out this justification (Estikasari & Priyo Hari Adi, 2019).

This is in line with research Mahdi et al., (2021) which shows that spiritual intelligence can moderate the effect of organizational culture in the village

government environment on fraud prevention. Spiritual intelligence is considered capable of strengthening the effect of organizational culture on fraud prevention, because the higher a person's level of spiritual awareness can increase awareness and form a person's awareness of better behavior at work and will form a healthy organizational culture and can prevent the possibility of someone's intention to commit accounting fraud.
H5: Spiritual intelligence strengthens the negative effect of organizational ethical culture on Fraud Intention

Spiritual intelligence is an auditor's internal personal factor, while fraud detection comes from the rules or SOPs set to prevent fraud (Bayuandika & Mappanyukki, 2021). The role of the whistleblowing system is said to be very important in the process of growing integrity so as to create good governance. With the implementation of a good whistleblowing system, it will support and provide protection for reporting fraud so that prevention of fraudulent practices will run optimally (Meiryani et al., 2023). The complaint system and reporting policy for suspected accounting fraud is a control factor for organizations in influencing a person's intention to commit fraud.

Research Mahdi et al., (2021) obtained inconsistent results that spiritual intelligence does not moderate the effect of the whistleblowing system in the village government environment on fraud prevention. If the violation reporting system in the organization is weak, then someone will tend to have the intention to commit accounting fraud. So spiritual intelligence will strengthen the negative effect of the whistleblowing system on a person's intention to commit accounting fraud.
H6: Spiritual intelligence strengthens the negative effect of the whistleblowing system on Fraud Intention

Methods

This research is quantitative research which aims to analyse the relationship between several variables on the intention to commit accounting fraud. The variables studied include Machiavellian, organizational ethical culture, and a whistleblowing system regarding the intention to commit fraud (fraud intention) which is moderated by spiritual intelligence. The choice of intention to commit accounting fraud (fraud intention) as the dependent variable (Y) is because this intention is influenced by the auditor's internal factors in the form of a Machiavellian personality, and external factors in the form of an unethical organizational culture and a weak whistleblowing system which are the independent variables (X) of this research.

To obtain the necessary data, researchers sent or submitted a questionnaire to auditors. The questionnaire was sent directly, namely by sending it directly to the office concerned in the form of a Google form which was distributed to respondents online via social media such as WhatsApp. Data analysis was carried out using the Partial Least Square (PLS) method using SmartPLS version 3 software. PLS is a method for solving Structural Equation Modeling (SEM) which in this case is better than other SEM techniques.

Result and Discussion

Inner Model Evaluation

Goodness of Fit (GoF) Test Results

The Goodness of Fit test is used to assess whether the accuracy of the model being tested is good (fit) or not. The Gof value criteria are 0.10, 0.25 and 0.36 which indicate that GoF is small, Gof is Medium and GoF is Large (Ghozali and Latan, 2015). The Goodness of Fit formula used is:

$$GOF = \sqrt{\overline{Communality} \times \overline{R^2}}$$

Information:

$$\overline{Communality} = average\ of\ Communality$$
$$\overline{R^2} = average\ of\ R^2$$

The accuracy of this model is made in tabular form which can be seen in Table 1.

Table 1. Goodness of Fit

	R Square	Average variance extracted (AVE)
X1 (Machiavellian Personality)		0.648
X2 (Organizational Ethical Culture)		0.594
X3 (Whistleblowing System)		0.610
Y (Fraud Intention)	0.986	0.587
Z (Spiritual Intelligence)		0.562
Average	0.986	0.729

Primary Data, 2024

Table 2 shows the average value of R Square is 0.986, then the average value of communality is 0.729, so the results of the Goodness of Fit calculation are as follows:

$$GoF = \sqrt{\overline{Communality} \times \overline{R^2}}$$
$$= \sqrt{0{,}729 \times 0{,}986} = 0{,}631$$

A GoF value of 0.365 is classified as large, a GoF value of 0.25 is medium/moderate and a GoF value of less than 0.25 is classified as small (Hair, 2017). A model that has a large GoF value means it is more suitable in describing the research sample. Based on the results of the Goodness of Fit (GoF) calculation above, a GoF value of 0.440 was obtained, so it can be concluded that the model that can be used in this research has a relatively large suitability for the research model (Hair, 2017).

R-Square (R^2)

The R-Square value is used to measure the level of variation in changes in the independent variable towards the dependent variable. The R^2 criteria consists of three classifications, namely R^2 values of 0.75, 0.50 and 0.25 as strong, moderate and weak Hair (2017). Changes in the R^2 value can be used to see whether the effect of exogenous latent variables on endogenous latent variables has a substantive effect. The coefficient of determination (R^2) of the dependent variable can be presented in Table 2 below.

Table 2. R-Square Determination Coefficient (R^2)

	R-square	R-square adjusted
Y (Fraud Intention)	0.986	0.985

Primary Data, 2024

Based on Table 2, it is known that the effect model of Machiavellian Personality (X1), Organizational Ethical Culture (X2), Whistleblowing System (X3), Spiritual Intelligence (Z), X1.Z interaction, X2.Z interaction and X3.Z interaction on Fraud Intention provides value The R-square is 0.986 which can be interpreted as meaning that 98.6 percent of fraud intention is influenced by the variability of the variables Machiavellian Personality (X1), Organizational Ethical Culture (X2), Whistleblowing System (X3), Spiritual Intelligence (Z), X1.Z, interaction X2.Z and interaction X3.Z, while 1.40 percent is explained by other variables outside those studied.

Hypothesis Testing Results

Hypothesis testing uses path analysis using SEM Smart PLS. Path analysis shows the direct and indirect effects of the independent variable on the dependent variable with a moderating variable. The bootstrapping method can be used for various things, one of which is to determine the t-statistical value as is done in the Partial Least Square SEM model. By using the bootstrapping method or resampling up to 5000 times, you will be able to calculate the Standard Deviation value so that you can then calculate the t-statistical value by dividing the regression coefficient by the Standard Deviation. Significance testing is carried out to determine the significance of direct and indirect effects. The T-statistics requirement must be greater than the T-value. The T-value used is 1.96. The results of the research bootstrapping analysis using Partial Least Square (PLS) analysis can be seen in Figure 1 below.

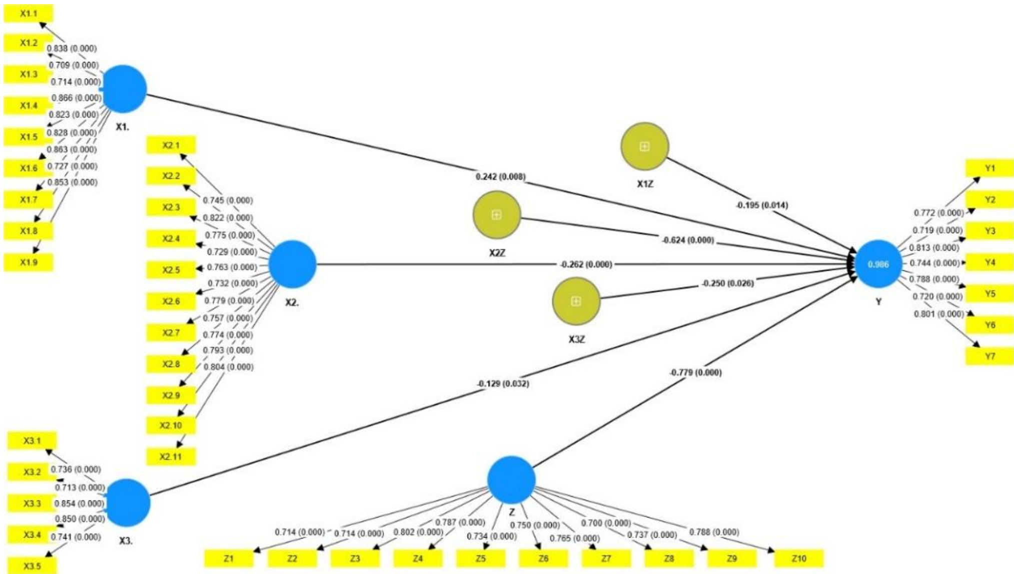

Figure 1. Framework Model

Testing the direct effect between variables can also be seen from the results of the path coefficient validation test on each path for direct effect in Table 3 below:

Table 3. Hypothesis Result

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Machiavellian Personality (X1) -> Fraud Intention (Y)	0.242	0.247	0.091	2.661	0.008
X1Z -> Fraud Intention (Y)	-0.195	-0.194	0.079	2.469	0.014
Organizational Ethical Culture (X2) -> Fraud Intention (Y)	-0.262	-0.248	0.053	4.938	0.000
X2Z -> Fraud Intention (Y)	-0.624	-0.595	0.085	7.346	0.000
Whistleblowing System (X3) -> Fraud Intention (Y)	-0.129	-0.128	0.060	2.139	0.032
X3Z -> Fraud Intention (Y)	-0.250	-0.253	0.112	2.227	0.026
Spiritual Intelligence (Z) -> Fraud Intention (Y)	-0.779	-0.773	0.072	10.769	0.000

Primary Data, 2024

Hypothesis testing on the effect of Machiavellian Personality on Fraud Intention produces a correlation coefficient (Original Sample) of 0.242. The t statistics value was obtained at 2.661 (> t-critical 1.96) with a p value of 0.008 <0.05, so the effect of Machiavellian Personality on Fraud Intention is significant. Thus, hypothesis 1 (H1) which states that Machiavellian Personality has a positive and significant effect on Fraud Intention is accepted.

Hypothesis testing on the effect of Organizational Ethical Culture on Fraud Intention produces a correlation coefficient (Original Sample) of -0.262. The t statistics value was 4.938 (> t-critical 1.96) with a p value of 0.000 <0.05, so the effect of organizational ethical culture on fraud intention is significant. Thus, hypothesis 2 (H2) which states that Organizational Ethical Culture has a negative and significant effect on Fraud Intention is accepted.

Hypothesis testing on the effect of the Whistleblowing System on Fraud Intention produces a coefficient value (Original Sample) of -0.129. The t statistics value was 2.139 (> t-critical 1.96) with a p value of 0.032 <0.05, so the effect of the Whistleblowing System on Fraud Intention is significant. Thus, hypothesis 3 (H3) which states that the Whistleblowing System has a negative and significant effect on Fraud Intention is accepted.

Hypothesis testing on the effect of the interaction variable Machiavellian Personality with Spiritual Intelligence (X1.Z) on Fraud Intention produces a correlation coefficient (Original Sample) of -0.195. The t statistics value was obtained at 2.469 (<t-critical 1.96) with a p value of 0.014<0.05, so the effect of the interaction variable Machiavellian Personality with Spiritual Intelligence (X1.Z) on Fraud Intention is significant. Thus, hypothesis 4 (H4) which states that Spiritual Intelligence weakens the positive effect of Machiavellian Personality on Fraud Intention is accepted.

Hypothesis testing on the effect of the interaction variable Organizational Ethical Culture with Spiritual Intelligence (X2.Z) on Fraud Intention produces a correlation coefficient (Original Sample) of -0.624. The t statistics value was obtained at 7.346 (<t-critical 1.96) with a p value of 0.000<0.05, so the effect of the interaction variable Organizational Ethical Culture with Spiritual Intelligence (X2.Z) on Fraud Intention is significant. Thus, hypothesis 5 (H5) which states that Spiritual Intelligence strengthens the negative effect of Organizational Ethical Culture on Fraud Intention is accepted.

Hypothesis testing on the effect of the Whistleblowing System interaction variable with Spiritual Intelligence (X3.Z) on Fraud Intention produces a correlation coefficient (Original Sample) of -0.250. The t statistics value was obtained at 2.227 (<t-critical 1.96) with a p value of 0.026<0.05, so the effect of the interaction variable Whistleblowing System with Spiritual Intelligence (X3.Z) on Fraud Intention is significant. Thus, hypothesis 6 (H6) which states that Spiritual Intelligence strengthens the effect of the Whistleblowing System on Fraud Intention is accepted.

Hypothesis testing on the effect of the interaction variable Spiritual Intelligence on Fraud Intention produces a correlation coefficient (Original Sample) of -0.779. The t statistics value was obtained at 10.769 (> t-critical 1.96) with a p value of 0.000 <0.05, so the effect of the moderating variable Spiritual Intelligence on Fraud Intention is significant. Referring to (Sharma et al., 1981), namely the moderation variable (Industry Type) has significant results, while the interaction variable, namely Spiritual Intelligence on Fraud Intention, also has significant results, the moderation variable is included in the pseudo-moderation category (Quasi Moderator). Quasi moderation is a variable that moderates the relationship between an independent variable and a dependent variable which is also an independent variable.

Conclusion

The results of this research can be used by auditors to improve internal control originating from personal, situational, and external characteristics factors in providing appropriate opinions on the findings that should be made and not giving rise to intentions to commit accounting fraud. The action taken is to improve the ethical culture of the organization being run so that it becomes better, such as avoiding individual discrimination for a reason that causes the individual to feel that their freedom of opinion is limited, not allowing the growth of a mindset that is oriented towards work results in order to obtain rewards and providing encouragement to anyone who discovers an act of fraud and assures them that the reporter will receive protection. Practically speaking, spiritual intelligence which is a stronghold within a person to differentiate between good and bad actions can reduce ego and also prevent someone from behaving detrimentally to others. Not only that, the existence of spiritual intelligence which is supported by a supportive organizational ethical culture and supports a whistleblowing system which provides security guarantees for people who contribute can reduce someone's intention to commit fraud.

Managerial Implication

The findings of this research provide a stronger empirical study, especially in answering the research gap regarding empirical studies that raise topics related to accounting fraud intentions in the government sector.

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