The Role of Leadership Style in Asset Misappropriation: An Ethnography Study

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This study is an ethnography study conducted in a private construction company in the oil and gas sector. The study aims to uncover the socio-cultural reasons behind employee asset misappropriation in an organization. Asset misappropriation is a scheme of occupational fraud that often occurs repeatedly. ACFE in 2022 stated that this scheme consistently ranks first, with the number of cases up to 86%. The main question of this research is how leadership style can shape organizational culture and become one of the triggers for the emergence of acts of asset misappropriation in an organization. Furthermore, this study concludes that leaders can shape and internalize organizational culture, and fraud as a social reality can be triggered by leadership styles. Aspects of the multi-paradigm that exist in accounting arise because accounting can be combined with other sciences, one of which is forensics. Forensics is a field of science designed to aid in the process of upholding justice through the process of applying science or science. What is learned from forensic accounting not only concerns how an organization becomes a victim of fraud or how the flow of company funds can be manipulated in this way, but forensic accounting also examines the behavior of fraudsters. The purpose is that in the future, organizations can find the right way to minimize the occurrence of fraud in their environment. From this, forensic accounting has become a collection of different disciplines, such as accounting, sociology, law, culture, criminology, computer science, and psychology.

Keywords: fraud; asset misappropriation; forensic accounting; organizational culture; social learning; leadership style.

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Research Problem Formulation

Considering that asset misappropriation schemes are still the scheme with the most cases, the researcher wants to reveal what triggers the act of asset misappropriation. R. O. Dinata et al. suggests that the culture of an area can shape and encourage someone to commit fraud. Culture always teaches good things, but is it true that culture can be a trigger for evil actions?

Moving on from this, the researcher intends to reveal further whether organizational culture is one of the triggers for the misappropriation of assets in the corporate environment, especially in the private sector how to comprehensively disclose asset misappropriation from a cultural perspective so that new knowledge can be obtained of the socio-cultural reasons that encourage someone to engage in asset misappropriation.

Analysis of Essential Researches and Publications

Most research on fraud is still around quantitative technical aspects, for example, the forexibution of an internal control system in preventing fraud or the amount of loss experienced by a company, and tends to ignore the behavioral aspect. A. Chariri argues that fraud is a social reality, in which research with a qualitative approach is very helpful in uncovering fraud from a social perspective, not just nominal.

Article Purpose

The researcher is interested in conducting research with a qualitative approach, especially with the ethnographic method. These ideas arise because there is still little qualitative-based research on fraud, especially asset misappropriation; it is hoped that the findings from this research can enrich forensic accounting science.

Main Content Presentation

Introduction

Fraud is a phenomenon that various parties widely debate. The phenomenon of fraud is not only used by practitioners but also discussed by researchers. T. W. Singleton and A. J. Singleton state that fraud is a criminal act that describes all dishonest acts committed by someone to gain an advantage, either by silence, deceiving, or unfair ways to cheat others. One of the frauds that are often discussed in various forms of accounting is job fraud. Occupational fraud is a type of fraud committed by employees against the company. ACFE noted that asset misappropriation was the most

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frequent mode of employee occupational fraud during the three survey periods. This asset misappropriation scheme ranks first, with 86% of cases worldwide. The survey shows that asset misappropriation is easy to repeat with its various method.

Individuals who misappropriate assets at work are usually caused by pressure, opportunity, and rationalization (fraud triangle) owned by individuals. Furthermore, E. Feess & Y. Tomofeyev prove that individuals who can misappropriate assets are due to financial difficulties. In addition to financial problems, individuals who misappropriate these assets are based on the rationalization that their actions were not wrong. Cases of misappropriation of assets have spread to various industrial sectors worldwide in the construction sector. Based on the Kroll Global Fraud and Risk Report 2019/2020, as many as 83% of construction company executives reported that their construction company was a victim of fraud. Then approximately 34% of construction company executives said their company lost 7% of its revenue due to fraud. The construction sector is the second most prominent victim of all industries (besides retail), in line with the Kroll Global Fraud Report findings. A. P. C. Chan & E. K. Owusu state that it is common knowledge that the construction sector is a green field for fraud perpetrators. The most common scheme in the construction sector is asset misappropriation with various modes.

J. P. Kennedy, in his research, found that in the Midwestern United States, many employees from small businesses still misappropriate assets, such as stealing cash and filing false collections. Small business owners who are victims of the misuse of their employees' assets state that the emotional costs of employee theft are far greater than the financial costs. Research conducted by E. H. Nia & J. Said found that the cause of bank bankruptcy in Iran was because its employees misappropriated assets, such as applying for fictitious medical expenses, making new checkbook

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submissions for personal or close relatives without authority, borrowing valuable assets such as foreign currency for personal use. Most research on fraud is still around quantitative technical aspects, for example, the forexibution of an internal control system in preventing fraud or the amount of loss experienced by a company, and tends to ignore the behavioral aspect. The context of this research is different from previous research, which emphasizes the internal control system to the emergence of opportunities for someone to misappropriate assets and make prevention by improving the internal control system. Several studies have shown that by improving the internal control system, the risk of asset misappropriation will be reduced. Researchers see that improving the internal control system alone is not enough to reduce the risk of asset misappropriation. Individuals run an internal control system, so if the individual's character is not good, he cannot run the system properly.

As mentioned earlier, the research that has been carried out is only nominal or quantitative. There are still few researchers who are interested in further investigating qualitative matters against fraud. A. Chariri argues that fraud is a social reality, in which research with a qualitative approach is very helpful in uncovering fraud from a social perspective, not just nominal.

Following the above, the researcher is interested in conducting research with a qualitative approach, especially with the ethnographic method. These ideas arise because there is still little qualitative-based research on fraud, especially asset misappropriation; it is hoped that the findings from this research can enrich forensic accounting science. This research uses PT.YWS (pseudonym) is a private contractor company. The reason for using this company as a research site is because of PT.YWS is a company owned by a regional subsidiary that can develop to obtain several projects both in Indonesia and abroad. The rapidly growing business with a high frequency of employee turnover makes fraud uncontrollable in this sector. Indeed, things like this are not surprising, considering that the construction sector is the most corrupt due to the complex nature of doing business and involving many different parties.

**Theory and Literature Review**

Fraud

Fraud can be defined as an illegal act characterized by fraud, concealment, or breach of trust (Institute of International Auditors, n.d). COSO (2013) states that fraud is an act that is intentionally designed to deceive other people (victims) so that the victim will suffer a loss while the perpetrator gains. The definition mentions several characteristics of fraud,
among others, carried out intentionally and can harm other parties. An action can be categorized as fraud if it fulfillsponent three components: stealing, hiding, and transferring functions. From the point of view of ACFE, four main characteristics indicate the occurrence of fraud:

- on purpose;
- false statement;
- material;
- victims suffer losses.

Fraud has three schemes: corruption, misappropriation of assets, and fraudulent inclusion of financial statements. First, corruption schemes; according to ACFE in the fraud tree, corruption schemes include conflicts of interest, bribery, gratification, and economic extortion. According to the KBBI, corruption is the misappropriation or misuse of state money (companies and so on) for personal or other people’s gain. The second misappropriation of assets. Asset misappropriation schemes are by far the most common schemes in companies. The third is the fraudulent scheme of financial statements. According to ACFE, financial statement fraud is a deliberate misrepresentation of the company’s financial condition through misstatement, omission of amounts, or intentional disclosure to deceive financial statement users.

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an organization and the perpetrator’s belief in his actions. The haves has never caught this scheme, and the perpetrator will take cash from the company’s drawer or safe 28.

Theft of cash receipts

Asset misappropriation scheme with cash receipts other than customer income is carried out just before the funds are recorded or stored in the company’s accounting records. This scheme requires a person to receive funds and avoid accountability controls 29.

Fraudulent disbursements

Fraudulent disbursements are the most common form of asset misappropriation. An employee uses his position to cause improper payments 30. This is an on-book scheme, meaning cash or checks will go wrong.

Social Learning

A. Bandura 31 suggests that social learning theory emphasizes the importance of observing, imitating, and imitating the behavior and emotional reactions of others. Social learning theory considers how environmental and cognitive factors influence human behavioral learning. Social learning is a process of learning and imitation. A process that occurs naturally regardless of the good and the bad. Social learning is a behavior learned through social interaction between individuals within a scope. Social learning involves an ongoing and reciprocal causal relationship between behavior and the imitation of a wrong action 32.

The Concept of Culture in Organisations

There are many ways to define and describe culture. G. P. Ferraro and E. K. Briody 33 lists that the parts of culture include the economic system, the family, education, social control, the supernatural, and communication. Furthermore, R. Culpan 34 explains that the components of culture are economic, political, religious, and family, while E. T. Hall & M. R. Hall 35 assumes that culture is communication. Culture is a dynamic phenomenon and includes background structures that can coerce and influence individuals in various ways 36. Culture is continuously demonstrated and created through interactions between individuals and is shaped by individuals’ behavior.

According to The Business Dictionary, culture udes, beliefs, customs, and rules,
both written and unwritten. D. Neddle states that culture includes vision, values, norms, systems, symbols, language, assumptions, beliefs, and organizational habits. Culture is ultimately a way of doing things or finding ways. Furthermore, H. H. Baligh reveals that culture can be a component and part of an organization.

As R. Katanga described, “Culture is how organizations ‘do things’.” Organizational culture represents the general perception shared by all organization members. Organizational culture can be defined as values and behaviors contributing to the organization’s unique social and psychological environment. Organizational culture is a system that has its meaning held by its members. D. Ravasi & M. Schultz found that organizational culture is a set of shared assumptions that guide the organization by defining appropriate behavior in various situations. H. H. Baligh defines organizational culture as role cultures in an organization’s work environment.

**Research methods**

This research uses the ethnography method. The ethnography research method is considered appropriate in this study because it aims to find and understand the meaning of an event and its relation to culture. Furthermore, this study aims to discover the socio-cultural reasons that can encourage someone to commit an act of misappropriating assets. Ethnography studies can reveal how culture can be used to trigger a fraud incident and find the right way to eradicate it. One of the advantages associated with the ethnographic method is that it can help identify and analyze unexpected problems.

**Data Collection and Analysis**

The process of collecting data in this study was carried out in two ways: interviews and participant observation. Researchers will conduct interviews with five informants; then conduct participant observations in the company PT.YWS (pseudonym) is the setting of this research. This method allows researchers to create an overview of the organizational culture embedded in PT Yowes. Furthermore, researchers will use secondary data, namely a documentation review, financial reports, asset inventory reports, etc.

**Interview**

Interviews aim to record opinions, feelings, emotions, and other matters relating to individuals in the organization.

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43 Chariri A. Philosophical Foundations and Qualitative Research Methods. Workshop on Quantitative and Qualitative Research Methodology, Accounting Development Laboratory (Universitas Dipo-negoro; Semarang, 31.07—01.08.2009). 2009.
with the aim of researchers getting answers that were purely from their thoughts for analysis.

**Participant Observation**
The following primary method is participant observation. Observing information will be obtained directly by seeing, hearing, and feeling. Observations can be made by observing the behavior of organizational members. Participant observation was chosen in this study because the researcher would blend in with the informant's environment, directly observing the behavior of individuals and their interactions in the research setting. During the observation process, researchers will carry out the following activities: 1) involve themselves in daily activities; 2) make notes (field notes). 

**Document Review**
Documents to be analyzed can be in the form of official or public documents and documents from the informants’ records. The document can provide an overview of the perspectives, assumptions, and activities carried out by the individual who made the document.

**Analysis**
The ethnography method has a unique analytical technique. This study applies a developmental research sequence analysis model. What is unique about this analytical model is that each analysis requires confirmation. The analysis model in question is domain analysis, taxonomic analysis, componential analysis, and theme analysis.

**Research Results and Discussion**
Considering that asset misappropriation schemes are still the scheme with the most cases, the researcher wants to reveal what triggers the act of asset misappropriation. R. O. Dinata suggests that the culture of an area can shape and encourage someone to commit fraud. Culture always teaches good things, but is it true that culture can be a trigger for evil actions?

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**PT.YWS Organizational Culture**
Culture is a dynamic phenomenon and background structure capable of coercing and influencing individuals in various ways. Culture is continuously demonstrated, created by individual interactions, and shaped by individual behavior. Culture includes vision, values, norms, systems,

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symbols, language, assumptions, beliefs, and organizational habits. As R. Katan-Ga stated, “Culture is how organizations ‘do things’,” organizational culture represents the general perception shared by all organization members. Organizational culture can be defined as values and behaviors contributing to the organization’s unique social and psychological environment. Organizational culture can include an organization’s expectations, philosophies, and values.

An organizational culture is a form of an assumption that is owned and implicitly accepted by the group and can determine how the group feels, thinks, and reacts to its diverse environment. This definition highlights three essential characteristics of organizational culture. First, the organizational culture has been given to new employees through socialization. Second, organizational culture influences employee behavior in the workplace. Third, organizational culture applies at two different levels. Each level varies in terms of outward outlook and resilience to change. S. M. Davis writes that organizational culture is a pattern of organizational beliefs and values that are understood, inspired, and practiced (shared) by members of the organization so that the way gives its meaning to the organization concerned and becomes the basis for the rules of behavior within the organization. This understanding provides the purpose that different organizations will have different meaning systems. The difference in the meaning system of one organization causes the organization to have unique characteristics different from those of other organizations.

Organizational culture can be disseminated through rituals, company success stories, ceremonies, myths, and everyday language. The organizational culture in the research company, namely PT.YWS was formed by the leaders and founders. Organizational culture can be implemented effectively if the leader can carry out his role well. The role of the leader can influence the behavior of his subordinates; the following statement clarifies this by informant N; “... because this is a privately owned company, the rules are not too strict, so the organizational culture here is the same as that of the company owner.”

The statement from informant N is strengthened by the findings of

H. Mintzberg that a leader has an interpersonal role. In this study, the part of company leaders can create an organizational culture in PT.YWS.

The above is in line with M. Schlutz; organizational culture focuses on the beliefs, values, and meanings used by organizational members to understand organizational characteristics. In addition, based on the results of field observations, researchers found that employees adapted to their work environment even though they did not like it. The statement of informant M strengthens the results of field observations.

“I am personally surprised to see the working situation here. Honestly, I’m one of those people who dislike blending in. So when my work was done, I stayed in my chair. But, after a while, I don’t want to go along with rumpik [chit-chat] when the work is finished, hehehehe. So I’m ashamed of the story”.

This shows that organizational characteristics arise and are formed because of the cultural practices created by the organization, which encourage each member of an organization to behave following the prevailing culture to be accepted in their environment. Culture consists of unwritten rules that distinguish one group members from another. Leadership style: the figure of Bapak G. R. Terry argued that leadership is a relationship that exists within an organization, which includes the activities of leaders in influencing their employees to work together consciously to achieve organizational goals. Furthermore, J. W. Gardner states that leadership is a persuasion process or example in which an individual encourages a group to pursue goals held by the leader or shared by the leader and his followers, including autocratic, democratic, laissez-faire, and paternalistic leadership styles.

Autocratic — Autocratic or authoritarian leadership. Autocratic leadership is when it focuses power and decision-making on itself. He takes on the role of giving orders and assigning tasks to his subordinates. Leadership with this autocratic style is negative, as employees are threatened and punished if they don't obey their orders. This leadership style is divided into three classes. First, stubborn autocrats rely on negative influence, using force, fear, and punishment to direct their employees. Second, autocrats are friendly; in this leadership style, the leader will use praise and pats on the back for his employees to complete their tasks. Managers with this style tend to "secure" the loyalty of their employees. Third, manipulative autocrats make employees feel like they have a stake in decision-making when the manager makes the decisions.

Democratic — Democratic leadership. This leadership style decentralizes authority. This is indicated by management, which

always invites employees for advice before making decisions. The employees are directly involved in the decision-making process. Guided by Laissez-faire restraint. Leaders with free moves avoid power and responsibility. The laissez-faire or non-interventional leadership type delegates decision-making responsibility to subordinates and takes minimal initiative in administration. He gave no direction and let the group set their own goals and solve their problems. Managers only play a minor role. The idea is that when left alone, each group member does their best; that way, maximum results can be achieved. The leader acts as a referee. However, the organization will likely fail since no direction or control is exercised over the people.

Next comes Paternalistic leadership. Leadership with this style assumes leaders are fathers or fathers. Paternalism means "father knows best" the relationship between the leader and his group is the same as the relationship between the head of the family and the family members. The leader guides and protects his subordinates as family members.

Of the different leadership styles above, what about the leadership style at PT.YWS? After three months, the researchers made observations on PT.YWS researchers were allowed to attend several company events and have small discussions with some employees. From this, the researcher saw the leadership style in PT.YWS is a combination of several leadership styles, as mentioned above. First paternalistic leadership. Organizational culture can be shaped and internalized by the founders and leaders of the organization. This is evident in PT.YWS, the figure of Bapak in PT.YWS as the founder and leader, brings his habits into the culture of the organization he runs. What he brings and applies to the organization he leads is the family side. The sense of family he brought with him made him a leader and father figure to his employees.

Second, Autocratic — the type that is in PT.YWS, one of which is a kind autocrat. This is proven by the loyalty of the employees who work at PT.YWS. According to several informants, many employees have joined since the company was founded or passed from one project to the next.

• "... For example, Mr. X and Mr. Y have joined with Bapak from the very beginning of the project” (Informant D).
• “On average, the people who work here are transferred from one project to a new project and so on. So yeah, long-time people like that” (Informant Y).

In addition, they received no rewards in the form of gratuities or gifts; only a thank you and a pat on the back from the manager were a "gifts" for the employees. This was evident when the researchers attended one of their meetings. After consulting the informant, it turns out that it is a form of "appreciation" for employees who have done an excellent job.

Third, the autocrat — is stubborn. The Bapak figure in PT.YWS has central control over running the company, starting from the final decision to small things like his actions which the employees follow. This is not surprising because, in Javanese culture, all crucial decisions are in his (Bapak) hands. However, throughout the research period, the researchers found only the “side” of Bapak as the decision maker. He never issued harsh penalties, only in the form of reprimanding employees when they were negligent.

N. Mulder 68 states that a leader is a Bapak, a father figure, a reliable protector who must be respected and followed, whose desires are orders, and who cares for his subordinates (followers). Therefore, those in higher positions must manage, and those in lower positions must obey and follow. This is known as “Bapakisme”.

Bapak: reverence and as references

The organizational culture within the PT.YWS organization is shaped by the figure of Bapak, the founder, and leader of this company. Regarding the tone at the top in the control environment, the behavior and ethical roles of the leaders are fundamental in shaping and internalizing the culture at PT.YWS. As usual, leaders are always respected by their subordinates. Not infrequently, management decisions do not correspond to the conscience of the employees. This was mentioned by one of the informants as follows:

“... you know, if Bapak give the order A which mean ‘it is absolute’ A, even if we think it’s wrong or not, it’s still executed” (Informant B).

Furthermore, the figure of Bapak is a role model for his employees. Consistent with A. Chariri’s 69 findings that subordinates or employees will view the leader as a “Bapak” figure and will imitate and follow the leader’s behavior. The uniqueness of the case in PT.YWS is that the employees imitate not only the leader’s good behavior but also the leader’s bad behavior, as stated by the following informants:

“... they see “Bapak,” and they become overconfident...” (Informant Y).

The figure Bapak is also suspected of misappropriating assets, such as using company funds for his personal needs and charging household bills to the company. When they see company bosses who can do it “easily,” quite a few of their subordinates follow suit. B. Kellerman 70 why some leaders are “bad leaders” Bad leaders misbehave because of who they are and what they want, especially for personal gain. Followers, in this case, are employees who tend to do the same. It is unfortunate that while leaders at PT.YWS can influence and inspire employees 71 tremendously; this applies to good and bad actions by leaders.

Asset Misappropriation: triggered by leadership style

Discussing leadership styles is difficult because each individual’s leadership style is always different. Among the things that influence a person’s leadership style or environment in which they were raised and educated. Some researchers conclude that success or failure depends heavily on their superiors 72. Therefore, the leader should be a good role model for subordinates (tone


Leadership is a series of abilities and personality traits within the leader himself, such as authority, skills, knowledge, and competence, serving to convince those led by him that they are willing and able to carry out the tasks assigned and entrusted to its members by helpful, enthusiastic, happy, and don't feel forced.

Leadership is a persuasion process. In leadership, leaders are people who act; they will use their skills to make a constructive impact. In contrast to constructive leadership, the PT.YWS leadership model sees destructive leadership. Destructive leadership is consequential because it reduces the quality of life of everyone it touches. Leadership concerns those who have led to the organization's overall performance. Leadership style can, directly and indirectly, affect organizational performance. Leadership behavior can directly influence the attitudes (e.g., commitment, satisfaction) and behavior (e.g., performance) of individual employees.

The leadership style can be characterized by interpersonal behavior and preferred decision-making patterns. Psychological studies of leadership focus on polite behavior, showing initiative, changing followers, and other direct methods of interpersonal influence. The management literature emphasizes decision-making regarding strategy, structure, people, and workforce policies as indirect and impersonal.

As previously mentioned, leadership style can influence employee behavior and organizational culture. This study found that an individual's leadership style can influence and trigger the act of misappropriating assets in PT.YWS. This was conveyed by several informants as follows:

- ".. Bapak is very kind, so he rarely gets angry with us; at least he only reprimanded us." (Informant B).
- "...he is a good person and can't stand the person, stuck at the most reprimanded or just let it go.. or at least you just say 'it's okay, tomorrow don't do it again'" (Informant Y).

Asset misappropriation can spread through the PT.YWS organization due to the leadership style of Bapak, which is always friendly and doesn't seem to care about the crimes committed by his associates. He never imposed a punishment that deterred the offender and regretted his actions.
Conclusion

The leader is the one who initiates the action, while the members of the organization help facilitate the movement. This relationship makes ethical behavior and organizational integrity vital because they can prevent fraud. A leader should have a good attitude towards professionalism and ethics to create a healthy work environment. J. S. Adams et al. found that a leader will influence ethical standards and the business climate.

As previously mentioned, most fraud research still revolves around quantitative technical aspects. Previous research emphasized internal control to identify opportunities for asset misappropriation and prevent it by improving internal control. However, improving the internal control system alone is considered less effective in reducing the number of fraud cases, as fraud is increasing yearly.

Researchers see the possibility of ample opportunity to minimize the occurrence of fraud in organizations with a cultural approach. This is reasonable because if fraud can be prevented and detected as early as possible, A. Chariri suggests that organizations should focus more on prevention and early detection than on investigation.

The result of this study indicates several things. First, the organizational culture within PT.YWS is brought and shaped by the habits of the founders and leaders. This is because PT.YWS is a privately owned company, meaning it is the founder’s personal property. Second, leadership style can trigger asset misappropriation in the organizational environment. The leadership style of the father figure who never punishes employees who commit acts of misappropriation of assets is used as an ‘opportunity’ by the fraud perpetrators. They are sure they will not be penalized, so they can freely carry out acts of misappropriation of assets. Bad leadership is as endemic to the human condition as good leadership. It is deeply regretted that this issue is deliberately ignored and even normalized. Third, fraud, with all its schemes, is a social reality. Cases that occur in an organization are getting higher because of social interaction (source). Employees see a gap in the existence of indiscriminate treatment from their leaders so that they feel safe and comfortable in committing acts of asset misappropriation.

Throughout the research period, researchers can see social relativity that accounting is not just a practice that involves procedural and technical aspects alone but can be seen as a practice that reflects socio-cultural dimensions. P. Miller states that accounting is not a tool for documenting and reporting the facts of economic activity but also an intrinsic and constitutive practice of social relations.

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This is in line with J. Davison 87, who argues that the accounting discipline has an extensive scope.

This broad scope leads to multi-paradigm accounting; aspects of the multi-paradigm that exist in accounting arise because accounting can be combined with other sciences, one of which is forensics. Forensics is a field of science designed to aid in the process of upholding justice through the process of applying science or science. What is learned from forensic accounting not only concerns how an organization becomes a victim of fraud or how the flow of company funds can be manipulated in this way, but forensic accounting also examines the behavior of fraudsters. The purpose is that in the future, organizations can find the right way to minimize the occurrence of fraud in their environment. From this, forensic accounting has become a collection of different disciplines, such as accounting, sociology, law, culture, criminology, computer science, and psychology.

The implication of this research is to expand the scope of previous research on fraud prevention, which so far has only focused on internal control with a quantitative approach. The findings in this study indicate that fraud is a social reality triggered by the leadership style of leaders in an organization.

This result is based on an organization’s socio-cultural context, which is different from the results of previous studies. Thus, this research can provide implications for the development of forensic accounting science and can be a reference for further research in investigating forensic accounting issues from a socio-cultural perspective. Furthermore, this research also provides implications for the research site company, namely PT.YWS in understanding and learning about fraud, and particularly asset misappropriation schemes.

Finally, due to the limitations of this study, the researcher was not allowed to document several documents because the issues raised in this study were very sensitive. Furthermore, future studies are expected to involve different companies from different industrial sectors. This is necessary to test the consistency of research results, can leadership style trigger asset misappropriation in a company?

мультипарадигми в бухгалтерському обліку зумовлено його поєднанням з іншими науками, однією з яких є судова експертиза. Судова експертиза — це галузь науки, покликана обстоювати справедливість за допомогою науки. Результати економічної експертизи стосуються не лише того, через що компанія стає жертвою шахрайства або як саме можна маніпулювати її коштами, а й вивчення поведінки шахраїв. Мета полягає в пошуку правильних способів і найкоротших шляхів для того, щоб у майбутньому взагалі уникнути або принаймні максимально запобігти шахраїм і шахраюванням в економічній діяльності компанії (організації). Із цього моменту економічна експертиза стає сукупністю різних дисциплін — таких, як бухгалтерський облік, соціологія, право, культура, кримінологія, інформатика та психологія.

Ключові слова: шахрайство; незаконне привласнення активів; судова-бухгалтерська експертиза; організаційна культура; соціальна освіта; стиль лідерства.

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Declaration of Competing Interest
The authors declare that they have no conflict of interest.

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