JOLASTIC, Vol. 01, No. 2 April 2023
E-ISSN: 2807 -6311, P-ISSN: 2807 -6494
DOI: https://doi.org/

THE INFLUENCE OF DEVIANT WORKPLACE BEHAVIOR AND WORK COMMITMENT ON MILLENNIAL EMPLOYEE PERFORMANCE WITH THE IMPLEMENTATION OF ANTI-FRAUD STRATEGIES AS A MEDIATING VARIABLE IN PT PERMODALAN NASIONAL MADAN

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Abstract
The future of Indonesia is determined by the quality of human resources, especially the millennial generation. In the context of facing the problem of fraud cases in Indonesia, of course we hope that the millennial generation is relatively more sterile from permissive values towards fraud behavior. A negative work environment (deviant workplace behavior) can affect employee performance in an organization. Fraudulent behavior will have an impact on the poor performance of millennial employees. This can also affect organizational performance in a company. Survey fraud conducted by AFCE (2019), that the biggest fraud perpetrators were employees with a percentage of 31.8% and 20% with an age group of 20 - 35 years. This means that most fraud perpetrators come from the millennial age group. This study aims to analyze the effect of deviant workplace behavior and work commitment on millennial employees with the implementation of anti-fraud strategies as a mediating variable at Permodalan Nasional Madani. This study uses quantitative research methods and this research data is taken using purposive sampling, meaning that the sample is based on certain characteristics, traits or characteristics. The number of samples in this study were 140 millennial employees at PT Permodalan Nasional Madani. The results showed that the performance of millennial employees has a significant effect on deviant workplace behavior and work commitment through the implementation of anti-fraud strategies.

Keywords: Deviant Workplace Behavior, Job Commitment, Millennial Employee Performance, Anti Fraud Strategy

INTRODUCTION

The success and success of a company is determined by the good behavior of its employees (Depasquale & Geller, 1999). Often found several cases of violations that occur in a company committed by employees, such as utilizing company facilities for personal gain, theft, absence from work without clear information, even bullying between employees, mistakes, and other fraud committed by employees intentionally or unintentionally.

Performance is the result of work that can be achieved by a person or group of people in an organization in accordance with their respective functions and responsibilities (Yuliantini, Kurniawan, & Efendi, 2020). According to Mangkunegara in Sembiring, 2020 "In an effort to realize achieving company goals, it is necessary to improve performance and employees who perform well (Sucipto, Gunawan, & Kusumah, 2022). Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him ". A Subscribe to DeepL Pro to edit this document. negative work environment (deviant workplace behavior) can affect employee performance in an organization (Aryati, Sudiro, Hadiwidjaja, & Noermijati, 2018). Workplace Deviant Behavior is voluntary behavior that significantly violates organizational norms and ultimately threatens organizational performance, other individual performance or even both (Chullen, Dunford, Angermeier, Boss, & Boss, 2010).

Fraud is a form of fraud and against the law in order to gain personal or group benefits by deceiving, tricking, manipulating and other dishonest actions (Petraşcu & Tieanu, 2014). Fraudulent behavior committed by employees is usually due to weak supervision or taking advantage of the authority that exists in him (Mansor & Abdullahi, 2015).Employee fraud is something that often occurs in an organization, but little is done to reduce the risks that can be caused within an organization. In a company, fraud perpetrators can have a major impact on business success, company reputation, considerable losses for the company and can damage careers for fraudsters. The future of Indonesia is determined by the quality of human resources, especially the millennial generation. In the context of facing the problem of fraud cases in Indonesia, of course we hope that the millennial generation is relatively more sterile from permissive values towards fraudulent behavior. Therefore, millennials are expected to have high integrity when entering the professional world of work. The integrity of millennial employees can be seen from the extent to which they understand certain issues and actions related to integrity.

This includes how millennial employees can respond to actions that are contrary to integrity. Millennials are one of the agents of change that can determine how Indonesia will be in the future. Will Indonesia remain a country with fraud cases that increase every year or will it be more advanced. The unwavering attitude of intellectuality makes the attitude of millennials very influential, especially millennials, in this case students, can exercise control in the form of criticism that will be conveyed to the intended people so that it can then be taken into consideration, which of course is conveyed in a good way and ethics in combating fraud through national and international criminal law (Hamzah, Petmitr, Mungthin, Leelayoova, & Chavalitshewinkoon-Petmitr, 2006). The Youth Integrity Survey organized by Transparency International Indonesia (TI Indonesia) in 2012 looked at the views of young people in Jakarta on integrity and anti corruption. In 2013, Transparency International Indonesia again conducted the same survey which focused on young people in big cities (provincial capitals) outside Jakarta and outside Java Island.

The three regions were Aceh, Kupang and Surabaya. In addition to the survey conducted by Transparency International, research conducted by the Indonesian Survey Institute (LSI) on August 16-22, 2017. The results of the Indonesian Survey stated that "most people still consider corrupt practices as a form of fairness and 3 out of 10 Indonesians consider fraud as a normal thing". This condition shows that the values and principles that indicate that millennials do not consider the phenomenon of fraud to be a natural issue (Daru et al., 2018). One indicator that can improve employee performance is organizational commitment, employees who have high organizational commitment are able to produce optimal performance (Inga, Inga, Cárdenas, & Cárdenas, 2021). Organizational commitment is a condition in which employees side with a company and its goals and intend to maintain their membership in the company (Robbins & Judge, 2011). According to (Aydin, Sudagidan, & Muratoglu, 2011). Employees who have high organizational commitment will contribute better and stay longer with the company. Based on the Annual Report of PT Permodalan Nasional Madani in 2022, the number of fraud cases that occurred at PT Permodalan Nasional Madani was 849 fraud cases that had been decided through the Violation Handling Committee.

Of this amount, it is known that 70% of fraud perpetrators are millennial employees with an age range of 19 - 35 years. This is in line with the fraud survey conducted by AFCE (2019), that the largest fraud perpetrators were employees with a percentage of 31.8% and 20% with an age group of 20 - 35 years. This means that most fraud perpetrators come from productive age groups. From several previous studies, there have not been many studies that examine what the researcher wants to study. so researchers are interested in conducting research that aims to see the effect of deviant workplace behavior and work commitment on the performance of millennial employees with the implementation of anti-fraud strategies as a mediating variable at PT Permodalan Nasional Madani

METHODS

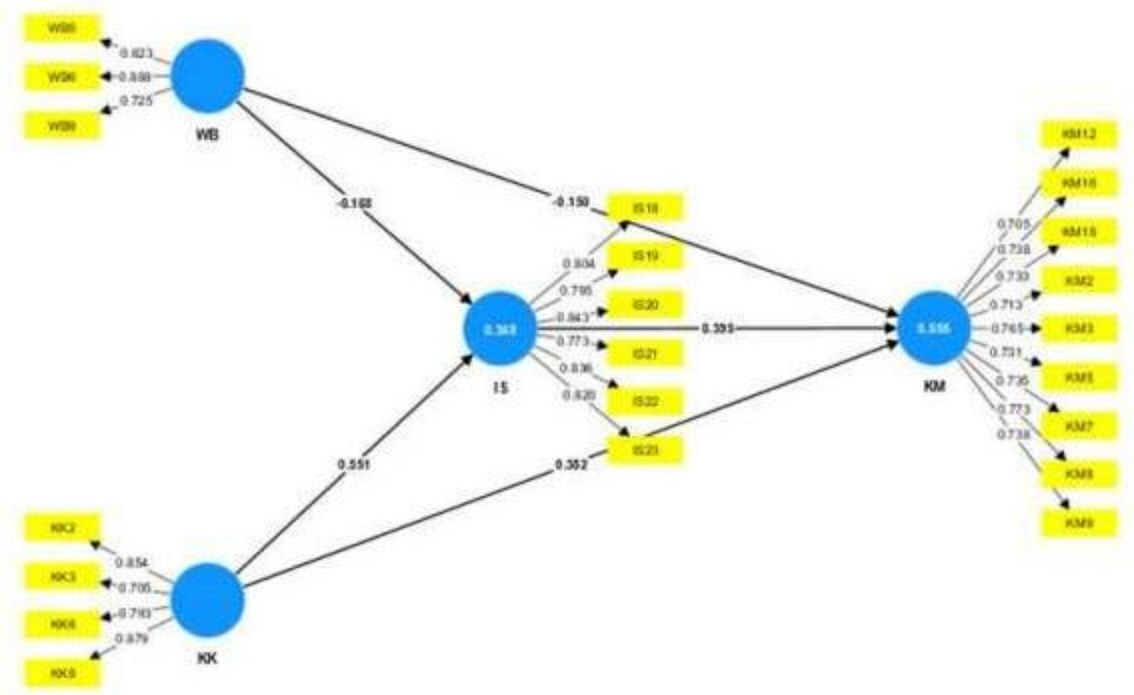
In preparing the research, the approach taken in this research is a quantitative approach. The data collection method in this study uses a survey method, which is a method used to obtain individual opinion data using a research instrument in the form of a questionnaire. In this study, the population determined by researchers is millennial employees at PT Permodalan Nasional Madani, totaling 200 millennial employees who work at the Jakarta head office and branch offices.

The sampling used in this study used purposive sampling. Purposive sampling is the taking of sample members based on certain characteristics. The subject to be taken is the subject that contains the most characteristics found in the population. In this sampling, the researcher used the Slovin technique of 140 respondents. In this study, researchers used a Likert scale on the measurement of the scale being studied. The data collection technique uses a questionnaire where this technique can make it easier for respondents to answer each question asked. Researchers also use PLS (Partial Least Square) which is a Component or Variance Based Structural Equation Modeling analysis method where the data processing is the Partial Least Square (Smart-PLS) version 4.0 program. PLS (Partial Least Square) is an alternative model of covariance based SEM.

RESULTS AND DISCUSSION

Overview of Legal Aid

Descriptive Statistics From the results of statistical processing, out of 140 respondents, 115 respondents or 82.14% of respondents were female and 25 respondents or 17.86% of respondents were male. Respondents aged between 25-30 years were 71 respondents or 50.71%; then respondents aged 30 years were 31 respondents or 22.15%. Based on the length of service, respondents who have worked between 1 - 5 years are 77 respondents or 55%; then respondents who have worked for 5 years are 25 respondents or 17.86% and 83 respondents or 59.29% of respondents work at Branch / Unit offices located in Jakarta, while the rest, there are 57 respondents or 40.71% of respondents work at the head office. 2. Partial Least Square (PLS) Partial Least Square is a Component / Variance Based Structural Equation Modeling analysis method where the data processing uses the Partial Least Square (Smart-PLS) version 4.0 program. "PLS (Partial Least Square) is an alternative model of variance-based SEM PLS is intended for cusual-predictive analysis in situations of high complexity and low theory support" (Marsha & Ghozali, 2017). The data from the questionnaire survey results were carried out the PLS algorithm with the following results:



Based on this figure, it can be seen that after testing all indicators on the research variables have a loading factor value of more than 0.70, so that testing on convergent validity has valid values overall. In this study, the R-Square results show that the Anti Fraud Strategy R-square value is 0.368 or 36.8%, in other words this can indicate that the diversity of antifraud strategy variables can be explained by the deviant workplace behavior and organizational commitment variables by 36.8%, while the remaining 63.2% is the contribution of other variables not discussed in this study. The value of employee performance is 0.555 or 55.5%, in other words, this can indicate that the diversity of employee performance variables can be explained by the deviant workplace behavior and organizational commitment variables by 55.5%, while the remaining 44.4% is the contribution of other variables not discussed in this study.

R-square Description IS 0,368 Weak KM 0,555 Moderate "Significance testing is used to test whether there is an effect of exogenous variables on endogenous variables. The test criteria state that if the T-statistics value ≥ T-table (1.96) or the P-value < significant alpha 5% or 0.05, it is stated that there is a significant effect of exogenous variables on endogenous variables" (Haryono, 2017). The following are the results of significance testing and models: Hypothesis Testing Results Hypothesis Testing Results (Specific Indirect Effect) From the table above, it can be explained that: 1. Based on the hypothesis test in this study, the results obtained a T-statistic value of 2.242, an original sample value of -0.168, and a p-value of 0.025.

The T-statistic value is greater than the T-table value of 1.96, the original sample value shows a positive value, and the P Values value shows less than 0.05, these results indicate that deviant workplace behavior has a positive and significant effect on the implementation of antifraud strategies. 2. Based on the hypothesis test in this study, the results obtained a T-statistic value of 7.798, an original sample value of 0.551, and a p-value of 0.000. The T-statistic value is greater than the T-table value of 1.96, the original sample value shows a positive value, and the P Values value shows less than 0.05, these results indicate that work commitment has a positive and significant effect on the implementation of anti-fraud strategies. 3. Based on the hypothesis test in this study, the results obtained a T-statistic value of 5.871, an original sample value of 0.395, and a p-value of 0.000.

The T-statistic value is greater than the T-table value of 1.96, the original sample value shows a positive value, and the P Values value shows less than 0.05, these results indicate that the antifraud strategy has a positive and significant effect on the performance of millennial employees. Influence Original sample (O) Sample mean (M) Standard deviation (STDEV) T statistics (|O/STDEV|) P values Ket IS -> KM 0,395 0,395 0,067 5,871 0,000 Significant positive KK -> IS 0,551 0,553 0,071 7,798 0,000 Significant positive KK -> KM 0,600 0,597 0,056 10,625 0,000 Significant positive WB -> IS -0,168 -0,174 0,075 2,242 0,025 Significant positive WB -> KM -0,216 -0,225 0,064 3,364 0,001 Significant positive Influence Original sample (O) Sample mean (M) Standard deviation (STDEV) T statistics (|O/STDEV|) P values Ket KK -> IS -> KM 0,218 0,220 0,053 4,105 0,000 Significant positive WB -> IS -> KM -0,066 -0,068 0,029 2,292 0,022 Significant positive 4.

Based on the hypothesis test in this study, the results obtained a T-statistic value of 2.471, an original sample value of -0.150, and a p-value of
0.013. The T-statistic value is greater than the T-table value of 1.96, the original sample value shows a positive value, and the P Values value shows less than 0.05, these results indicate that deviant workplace behavior has a positive and significant effect on the performance of millennial employees. 5. Based on the hypothesis test in this study, the results obtained a T-statistic value of 5.465, an original sample value of 0.382, and a p-value of 0.000. The T-statistic value is greater than the T-table value of 1.96, the original sample value shows a positive value, and the P Values value shows less than 0.05, these results indicate that work commitment has a positive and significant effect on the performance of millennial employees. 6. Based on the hypothesis test in this study, the t-statistic value is 2.292, the original sample value is -0.066, and the p values are 0.022. The T-statistic value is greater than the T- table value of 1.96, the original sample value shows a positive value, and the P Values value shows less than 0.05, these results indicate that the implementation of anti-fraud strategies has succeeded in providing a significant mediating effect on deviant workplace behavior on employee performance. 7.

Based on the hypothesis test in this study, the t-statistic value of 4.105, the original sample value of

0.218, and the p values of 0.000 were obtained. The T-statistic value is greater than the T-table value of 1.96, the original sample value shows a positive value, and the P Values value shows less than 0.05, these results indicate that the implementation of anti-fraud strategies has succeeded in providing a significant mediating effect on work commitment on employee performance

CONCLUSION

Based on the results of research that has been conducted by researchers on the effect of deviant workplace behavior and work commitment on the performance of millennial employees with the implementation of anti-fraud strategies as a mediating variable, the following conclusions can be drawn:

Deviant workplace behavior has a positive and significant effect on the implementation of anti- fraud strategies. This means that employee fraud behavior is influenced by violations of organizational norms which will ultimately threaten overall organizational performance. This deviant behavior caused the fraud rate at PT Permodalan Nasional Madani to reach 849 cases in 2022.

Work commitment has a positive and significant effect on the implementation of anti fraud strategies. This means that employees who have low work commitment tend to commit deviant actions, one of which is fraud. Or the act of fraud itself can affect employee work commitment to be low because of the sanctions given by the company.

Implementation of anti-fraud strategies has a positive and significant effect on employee performance. This means that employees who are indicated to have committed fraud deviations have poor performance. Because in the act of fraud itself contains elements of lies, deceit and harms the company.

Deviant workplace behavior has a positive and significant effect on the performance of millennial employees. This means that deviant behavior by employees in an organization can be influenced by low employee performance. Deviations made will affect performance appraisals and also affect the acquisition of employee performance scores.

Work commitment has a positive and significant effect on the performance of millennial employees. This means that good work commitment will be directly proportional to the results of millennial employee performance. Millennial employees tend to be more open to information and new things and some millennials will usually look for jobs that are quite settle for their lives.

The implementation of anti-fraud strategies has succeeded in providing a significant mediating effect on deviant workplace behavior on employee performance. It can be said that the implementation of anti-fraud strategies is able to play a role in the deviant behavior of millennial employees and on the performance value of millennial employees.

The implementation of anti-fraud strategies has succeeded in providing a significant mediating effect on work commitment on employee performance. It can be said that the implementation of anti- fraud strategies can play a role in increasing work commitment and employee performance. If every employee has integrity and instills an anti-fraud culture in working life, this can increase the value of employee performance, especially millennials and can increase work commitment

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