

Implications of Go-Jek Driver Fictional Order Fraud in Increasing Profits From Driver Points

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ABSTRACT

The purpose of this research is to determine the effect of fraud on fictitious orders from GO-JEK drivers in increasing profits from point drivers. A case study was carried out at PT GO-JEK, Probolinggo City. The type of research used is quantitative research with an associative approach. The population chosen was GO-JEK drivers from Probolinggo City which has a population of 250 people. By taking samples using a probability sampling technique, Simple Random Sampling, of 14% of the population, the sample taken was 35 people. Data collection carried out through observation, interviews and distribution of questionnaires with GO-JEK drivers is primary data, secondary data in the form of documentation is obtained from PT. GO-JEK includes driver income reports. Meanwhile, the analysis method uses testimonial evidence research strategies and Chi-Square analysis. The research results for the first month of the Chi-square test showed a p-value of 0.000, using an alpha of 0.05, the p-value or sig. < 0.05 means there is enough data to accept H1 and reject H0, so there is an effect of fraud with fictitious orders on increasing profits. For the second month, the Chi-square test results obtained a p-value of 0.011, using an alpha of 0.05, the p-value or sig. < 0.05. Also with enough data to accept H1. This means that H0 is rejected, so there is an effect of fraud with fictitious orders on increasing profits.

Keywords: Fictitious orders, Fraud, Profit



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INTRODUCTION

One of the businesses that are currently developing is the motorbike transportation service business or what used to be called motorbike taxis but is now known by a new term, namely Go-jek. The existence of online motorcycle taxis in the form of Gojek makes a very significant contribution to the social life of society. Several social changes and mindsets regarding online motorcycle taxis, such as the shift to using technology as a means of ordering public transportation, improve the image of motorcycle taxi transportation as a solution that is fast, safe, and comfortable. One of the companies that provides online transportation services in Probolinggo is the Probolinggo branch of Gojek.

The ease, comfort, and sophistication of the system make Gojek superior, but the Gojek application still has weaknesses so fraud can occur by unscrupulous individuals. Fraud that occurs can come from drivers and can also come from customers. It turns out that giving bonuses to drivers apart from having a positive impact on drivers also has a negative effect because, with this bonus, many Gojek drivers make self-orders on the Gojek application so it gives the impression that there are customers who carry out orders such as taking passengers to their destination without picking up (picking up) and fraud. Other orders, such as a friend who made an order, had a real order but were asked to cancel so that the driver's deposit balance was not deducted, meaning the rate fell to the driver. The Gojek driver's income will be immediately visible automatically when the consumer has ordered in the application and determined the location of the destination. Gojek fares are determined based on the distance traveled to the destination. The more requests or the further the destination, the more income you receive. (Falefi & Waryanto, 2020).

This is one of the reasons for the importance of internal control to overcome order fraud that occurs in the field. This needs to be handled immediately by the company so that the image and sustainability of online-based transportation remain good in the public's view. To reduce fraud that occurs in online motorcycle taxis, the company must provide more supervision to avoid fraud that occurs in the field. This is done to maintain the company's financial stability. A company operates to make a profit. Several factors influence the achievement of profits, including efficiency, effectiveness, control, and risk.

From the statement above, it can be concluded that there is a close relationship between fictitious order fraud and an increase in net profit. This research aims to determine the effect of fictitious order fraud in increasing profits from point drivers.

Fraud is the use of a person's position/position to enrich oneself through intentional misuse or deviation of company/organization resources or assets. (Purba, 2015). Types of Fraud According to the Association of Certified Fraud Examiners (AFCE)(Fitrawansyah, 2014) Internal fraud (acts of fraud within a company or institution) are grouped into 3 (three) types, namely:

1. Fraud Against Assets (Asset Misappropriation), namely misuse of company assets (intuition) used for personal purposes without permission from the company, either cash or non-cash.
2. Fraud against financial reports (fraudulent statements), namely all actions that make financial reports not as they should be (do not represent reality), for example falsifying transaction evidence, admitting a transaction is larger or smaller than it should be, applying certain accounting methods incorrectly. inconsistent for increasing or decreasing profits etc.
3. Corruption, namely acts of corruption for personal interests due to special relationships with outside parties and acts of corruption in the form of bribing or accepting bribes, bribery, and excoiation, whatever the type, and to anyone.

The Fraud Triangle Theory is that fraudulent behavior is supported by three elements, namely:(Novian, 2014)

1. Pressure is the encouragement to commit deviant acts (fraud) that occurs among employees and managers, pressure caused by financial pressure, bad habits, work environment pressure, and other pressures such as husband/wife.
2. Opportunities arising from weak sanctions, weak internal controls to prevent and detect fraud, as well as the inability to assess the quality of performance due to limited access to information, ignorance/laziness not matching employee abilities, and lack of audit trail.
3. Justification is the act of looking for a reason that what was done is right and usually occurs/is common in society because the perpetrator feels that he has contributed to the company, the perpetrator considers the goal to be good in overcoming the problem and will be returned.

There are several theories to explain the possibility of fraud, one of the theories is the fraud triangle theory proposed by Cressey (1953) which states that there are three basic factors why someone

commits fraud, namely pressure, opportunity, and ability. to rationalize (rationalization). (Laitupa & Kaihatu, 2021). Several studies concern fictitious fraud orders, namely research results (Istiardi, 2022) that the "Fraud triangle does not affect fraud behavior so that the second hypothesis is rejected" and research results (Laitupa & Kaihatu, 2021) stated that "the fraud triangle cannot have a significant effect on fraudulent orders against Gojek drivers in Ambon City", while the research results (Sapira et al., 2024) obtained "the conclusion that Incentives, Order Distribution, Time Limits, Level Systems have a positive and significant effect on order fraud intentions among Gojek partners in Palembang City" and research results (Ubaidillah & Fatimah, 2019) "The Fraud Triangle has a positive effect on fraudulent behavior, which means that the more pressure, opportunities, and rationalization actions will increase the opportunities for fraudulent behavior by employees." Apart from that, research results (Yasmi et al., 2021) The conclusion was drawn that, "The forms of fraud committed by Gojek drivers are fake GPS, fictitious orders, and placing points and Gojek minimizes order fraud by using an application-based internal control system. The applications used are Mixpanel, Tableau, Database, and Suspend. Apart from that, Gojek has implemented mitigation measures to prevent order fraud." The difference between this research and previous research is the research location in Probolinggo data collection through PT Gojek Probolinggo Branch and the results of interviews and distributing questionnaires with Gojek drivers.

Fraud is a deception that a person or group commits for profit. Fraud or fraud in business refers to deception, or misrepresentation that a person or group commits to obtain fraudulent benefits in business transactions. Fraud involves intentional deception, misinformation, or manipulation of information, facts, or circumstances to deceive someone into believing something that is not true or to deprive them of their rights, property, or money. (Arianne, 2023) Fraud was carried out in this research by making fictitious orders carried out by Go-jek drivers. Meanwhile, the definition of a Fictitious Order is a fake or fraudulent order carried out by several individuals intentionally and unilaterally. Individuals who commit these disgraceful acts usually have hidden intentions and specific goals. (Anisa, 2022) When linked to research, fictitious orders are fake orders from irresponsible online motorcycle taxi users. Fictitious orders are usually made using the cash payment method, then set a high nominal price, so the driver has to meet to get a cash payment. (Kumparan, 2024). At first, the fictitious order itself was a fake order made by several individuals, one acting as the orderer, the other acting as the driver. The order was placed as if delivery was taking place even though it was not. This fictitious order is motivated by the existence of a bonus system within Gojek itself so that if a driver makes more orders, the more bonuses he will receive. This is what unscrupulous individuals use to gain illegal profits. (Ramadhan & Hariadi, 2019) Online motorcycle taxi drivers can identify fictitious orders by paying attention to the characteristics, namely the order pattern does not make sense. If it is in the form of goods delivery, usually the address listed is incomplete. Consumers are difficult to contact, orders are made at unreasonable times and the orderer frequently changes travel destinations or routes. (Kumparan, 2024). Committing a crime of fraud or ordering a fictitious online motorcycle taxi service is an action carried out in cyberspace that causes material or non-material losses, thereby disrupting other people's lives. Thus, this action constitutes a finger. (Nur Muhammad Wildanu et al., 2023)

Based on several studies above, it does not discuss the consequences of fraud with fictitious orders on the profit/profit of the driver, but in the context of fraudulent behavior carried out by drivers as the cause, this research results in an increase in profits from Go-jek drivers' income due to fictitious order fraud.

According to the definition, profit is the difference between income and profits after deducting expenses and losses. Profit is a measure of operating activity and is calculated based on the accrual accounting basis (Paranoan, 2020). The meaning of profit/income in the context of taxation can be different or even different from the meaning of income in accounting or financial reporting. (Suwardjono, 2013) In this research, profit is the driver's income in the form of points and bonuses, whereas Gojek also provides points and bonuses so that Gojek drivers are more enthusiastic about

working. Points and bonuses are valid 1x24 hours, from 00:00 to 23:59. The points for GoRide are one while the points for GoFood, GoMart, GoSend, and GoShop are one point five. Bonuses are given if you reach the specified points. (Falefi & Waryanto, 2020)

In terms of research concept or framework of thinking, the relationship between Fictitious Fraud Orders and increasing profits from point drivers is as shown in the following picture:

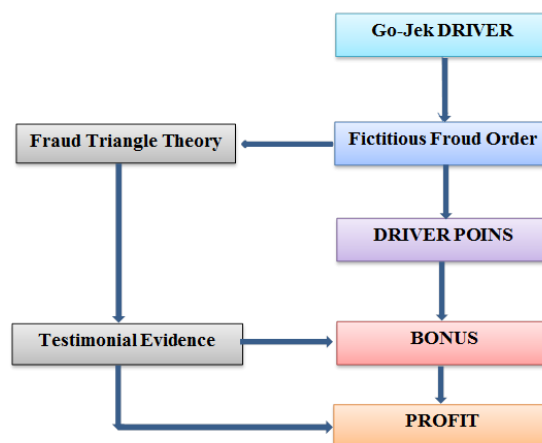


Figure 1. Framework for thinking
Source: Data processed by researchers

METHODS

The type of research used is quantitative research with an associative approach and primary data collection in this research is in the form of surveys through in-depth interviews and distribution of questionnaires to Gojek drivers, observation of data regarding fraud through fictitious orders, and business profits. The questionnaire designed for use in this research is included in the type of interview questionnaire (form for questionnaire) which is used to collect data through interviews. (Novian, 2014). Apart from that, secondary data uses profit report calculation data for each driver for 2 months based on the tariff provisions in the Go-Jek application including points and bonuses obtained as additional Go-Jek income. (Falefi & Waryanto, 2020)

The population used in this research was Probolinggo City Go-Jek drivers, totaling 250 drivers. The sampling technique used is probability sampling, which is a sampling technique that provides an equal opportunity for each element (member) of the population to be selected as a member of the sample using simple random sampling because the sampling of sample members from the population is carried out randomly without paying attention to the existing conditions in the population. This method is used if members of the population are considered homogeneous. (Sugiyono, 2016) If it is less than 100, it is better if we take all the subjects so that the research becomes population research. But if the subject is large, we can take between 10-15% or 20-25% or more. (Sangadji & Sopiah, 2013) So the sample used in this research was 14% of the entire population of 35 Go-Jek drivers. Probolinggo City.

In analyzing the first data, this research uses a testimonial evidence research strategy, where testimonial evidence is evidence in the form of information from parties involved in fraud, which is obtained by conducting interviews, interrogations, or individual honesty tests. Researchers must obtain evidence directly from the people involved and must be careful in selecting the parties who will be questioned so as not to cause errors, bias, and ambiguous evidence of fraud. That way, we will get an overall view of the phenomenon being researched, especially in research regarding fictitious order fraud in generating profits in online transportation. This research is related to the

fraud triangle theory because it is an idea that examines the causes of fraud to minimize fraud in the Gojek company, and the fraud triangle theory is usually used to identify fraud.

In the second data analysis of research results using bivariate analysis is an approach involving two variables. The goal is to find out the relationship between the two variables and how one variable affects the other. This analysis is often used in research to identify correlations or cause-and-effect relationships between two variables. (Norfai, 2021). Bivariate data analysis was carried out by conducting a correlation between the independent variables and the dependent variables used in the research. The appropriate statistical test used to carry out bivariate analysis in this research is the Chi-Square test. (Novian, 2014). The Pearson Chi-Square test is used to test the relationship between row and column variables, where the row and column variables are nominal. So you will know whether there is a significant relationship or not between the row and column variables. (Priyanto, 2017) In the research as an independent variable Fraud fictitious orders and a dependent variable are profit to be processed using the Pearson Chi Square test with the provisions of the Fraud Order Variable consisting of 1. Not committing fraud 2. committing fraud from the results of interviews with 35 drivers, while Profit consists of 1. Bonus < Rp. . 600,000 2. Bonus > Rp. 600,000 from the calculation of profit reports from bonuses for 35 drivers. Chi-Square test results must meet several requirements:

1. There are no cells with a reality frequency value also called Actual Count (F0) of 0 (Zero).
2. If the contingency table is in the form of 2
3. If the table shape is more than 2 x 2, for example, 2 x 3, then the number of cells with an expected frequency of less than 5 cannot be more than 20%.

There is not only one formula for the Chi-square test, if the contingency table is 2 X 2, then the formula used is Continuity Correction, but does not meet the requirements for the Chi-square test, so the formula used is the Fisher Exact Test. Meanwhile, if the contingency table is more than 2 X 2, for example, 2 X 3, then the formula used is Pearson Chi-square.

Determine the test criteria, namely Sig. ≥ 0.05 then 2 variables have no effect (H0) and if Sig. < 0.05 then the 2 variables influence each other (H1)

RESULTS AND DISCUSSION

Based on the results of distributing the questionnaire as follows:

Table 1. Data on Percentage of Fraud Answers

No. Question	Respondent's Answer					Amount
	Strongly agree	Agree	Disagree	Don't agree	Strongly Disagree	
1	20	9	4	2	0	35
2	15	16	1	3	0	35
3	9	13	11	2	0	35
4	16	15	4	0	0	35
5	24	10	1	0	0	35
Amount	84	63	21	7	0	175
Percentage	48%	36%	12%	4%	0%	100%

Source: Score Recapitulation Data

Judging from table 1, shows that the level of fraud by Gojek drivers is very large, in other words, fraud committed by drivers is very frequent and easily occurs for a certain achievement, which

means that the fraud triangle theory has a big influence on the continuation of drivers committing fraud.

Table 2. Percentage Data on Profit Answers

No. Question	Respondent's Answer					Amount
	Strongly agree	Agree	Disagree	Don't agree	Strongly Disagree	
1	18	14	3	0	0	35
2	13	19	3	0	0	35
3	6	23	6	0	0	35
4	7	21	7	0	0	35
5	12	21	2	0	0	35
Amount	56	98	21	0	0	175
Percentage	32%	56%	12%	0%	0%	100%

Source: Score Recapitulation Data

Based on table 2, shows that the bonus points obtained by drivers greatly influence the level of profit, which means that the bonus from the driver's target points is very beneficial for drivers to increase the profits obtained by Gojek drivers.

Based on the results of the Chi-Square Test as follows:

Table 3. First Month with Chi-square Test

	Value	df	Asymptotic Significance	Exact Significance (2-sided)	Exact Significance (1-sided)
Pearson Chi-Square	19,688 ^a	1	,000		
Continuity Correction	14,914	1	,000		
Likelihood Ratio	18,123	1	,000		
Fisher's Exact Test				,000	,000
Linear-by-Linear Association	19,125	1	,000		
N of Valid Cases	35				

a. 2 cells (50,0%) expf < 5. Min exp = 1,14...

b. Computed only for a 2x2 table

Source: SPSS output by researcher

It can be seen from the results of the Chi-square test that the p-value is 0.000, using an alpha of 0.05, the p-value or sig. < 0.05 but does not meet the requirements because there are 2 cells of 50% with an expected frequency of 5 so you need to look at the Fisher's Exact Test which has a p-value of 0.000, which means the p-value or sig. < 0.05. Thus, there is enough data to accept 2 influential variables (H1). So there is an effect of fraud on fictitious orders on increasing profits.

Table 4. Second month with Chi-Square Test

	Value	df	Asymptotic Significance	Exact Significance (2-sided)	Exact Significance (1- sided)
Pearson Chi-Square	7,630 ^a	1	,006		
Continuity Correction	5,467	1	,019		
Likelihood Ratio	7,402	1	,007		
Fisher's Exact Test				,011	,011
Linear-by-Linear Association	7,412	1	,006		
N of Valid Cases	35				

a. 1 cells (25,0%) expf < 5. Min exp = 2,74...

b. Computed only for a 2x2 table

Source: SPSS output by researcher

It can be seen in Table 4 that the results of the Chi-square test show a p-value of 0.006, using an alpha of 0.05, the p-value or sig. < 0.05 because it does not meet the requirements, namely having 1 cell that is 25% below the expected frequency of 5, then looking at the Fisher's Exact Test, we get a p-value of 0.011 or sig < 0.05, meaning there is enough data to accept 2 influential variables (H1) so that there is an effect of fraud on fictitious orders on increasing profits.

DISCUSSION

The results of testimonial evidence research using the fraud triangle theory show that giving bonuses to drivers turns out that apart from having a positive impact on drivers, it also has a negative impact. As a result, quite a few of them commit fraud to get passengers by making fake orders or committing fraudulent orders. Apart from this bonus, many Gojek drivers place their orders on the Gojek application using different account names which gives the impression that there are customers placing orders. This is according to interviews with several Go-jek drivers as follows:

1. "There are several factors that cause fraud, firstly because of the economy and financial pressure, sir, as well as pressure because of work. This economic motive indicates that the perpetrator has a main goal in the form of a need or desire to obtain financial benefits from the fraud, namely in the form of money or something that can be exchanged for money. In this case, cheating usually occurs more like a luxurious lifestyle, for the sake of self-esteem or to be more visible in society. Or because the amount of salary income is minimal even though many necessities of life must be met. "There are also things that are caused by work pressure, such as work pressure from third parties." (Interview on September 25, 2023, 14:00 at the driver's base)
2. "I, bro, cheat orders to collect points, and also to get bonuses that go into my deposit for my family's living expenses. There are indeed some drivers who play with Gojek's order system. This can be done by creating a fictitious order. Say from a friend's cellphone. The driver concerned then takes the order, even though in reality he is not operating in the field." (Interview 27 September 2023, 14:30 at Gor A, Yani)

On the other hand, the negative impact that can arise from customers is the existence of fictitious orders made by irresponsible customers, there is also fraud among drivers such as taking passengers to their destination without pick up (picking them up) and other order fraud such as their friends making orders, there is a real order but you are asked to cancel it so that the driver's deposit balance is not deducted, meaning the tariff goes to the Gojek driver. The results of this research are

researched by Shapira et al (2024) Ubaidillah and Fatimah (2019) and Yasmi et al (2021), while research that does not support this is Istiardi (2022) and Laitupa & Kaihatu (2021).

The results of the Chi-Square test research in the first and second months show that the p-value obtained for each month is 0.000 and 0.011, meaning the p-value has a sig < 0.05, so fraud through fictitious orders has a very significant effect on increasing profits. obtained by Go-Jek drivers. Meanwhile, we have not found previous research that uses the Chi-Square Test related to fraud and profits so it cannot be compared with previous research.

CONCLUSION

This research concludes that there is a significant influence of fictitious fraud orders on driver bonus points for additional income in driver profits. and giving bonuses through driver points will provide an opportunity for fraud to occur for naughty drivers with fictitious orders.

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