

**PENGARUH SIKAP, NORMA SUBYEKTIF, AROGANSI DAN PERSEPSI
KONTROL PERILAKU TERHADAP PERILAKU FRAUD PADA LPD
KABUPATEN BULELENG**

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ABSTRAK

Riset ini memiliki tujuan yaitu mengetahui dampak sikap, norma subyektif, arogansi dan persepsi control perilaku pada perilaku *fraud* pada LPD Kabupaten Buleleng. Rancangan penelitian menggunakan kuantitatif kausal. Jumlah sampel penelitian sebanyak 105 LPD dari 149 populasi LPD di Kabupaten Buleleng serta sebanyak 315 responden yang dijadikan sampel penelitian. Subjek riset yakni LPD yang terdapat di Kabupaten Buleleng yang penentuan sampelnya mempergunakan teknik *purposive sampling*. Selanjutnya, untuk teknik pengumpulan data dipergunakan dokumentasi dan kuesioner. Data dari instrumen penelitian ini dikumpulkan kemudian diuji instrument, uji asumsi klasik, dan uji hipotesis. Output riset memperlihatkan adanya dampak negatif signifikan dari sikap pada perilaku *fraud*, norma subyektif berdampak negatif signifikan pada perilaku *fraud*, sedangkan untuk variabel arogansi berdampak positif signifikan pada perilaku *fraud* serta persepsi control berdampak negatif dan signifikan pada perilaku *fraud*.

Kata kunci: Sikap, Norma Subyektif, Arogansi, Persepsi Kontrol, Kecurangan.

THE EFFECT OF ATTITUDE, SUBJECTIVE NORMS, AROGANCE AND PERCEPTION OF BEHAVIORAL CONTROL ON FRAUD BEHAVIOR IN LPD BULELENG REGENCY

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ABSTRACT

This research has the aim of knowing the impact of attitudes, subjective norms, arrogance and perceptions of behavioral control on fraud behavior in LPD Buleleng Regency. The research design uses causal quantitative. The number of research samples was 105 LPD from 149 LPD population in Buleleng Regency and 315 respondents were sampled. The research subject is the LPD located in Buleleng Regency whose sample determination uses a purposive sampling technique. Furthermore, for data collection techniques used documentation and questionnaires. The data from this research instrument were collected and then tested by instrument, classical assumption test, and hypothesis test. The research output shows a negative significant impact of attitude on fraud behavior, subjective norms have a negative significant impact on fraud behavior, while the arrogance variable has a positive significant impact on fraud behavior and the perception of control has a negative impact on fraud behavior.

Keywords: *Attitude, Subjective Norm, Arrogance, Perception of Control, Fraud.*