

PENGARUH PENGENDALIAN INTERNAL BERBASIS HUKUM *KARMA PHALA*, KESESUAIAN KOMPENSASI FINANSIAL, DAN SANKSI ADAT TERHADAP POTENSI FRAUD LAPORAN KEUANGAN

(Studi Kasus Pada LPD se-Kecamatan Sawan)

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ABSTRAK

Pelaksanaan penelitian memiliki maksud agar memperoleh informasi pengaruh pengendalian internal berbasis hukum *karma phala*, kesesuaian kompensasi finansial, dan sanksi adat terhadap potensi *fraud* laporan keuangan. Data dianalisis menggunakan teknik analisis deskripsi serta regresi linear ganda dengan metode kuantitatif. Penelitian memanfaatkan jenis data primer melalui metode survei serta kuesioner sebagai instrument penelitian. Perolehan sampel memanfaatkan metode *purposive sampling*. Berdasar pada hasil uji hipotesis melalui uji t didapatkan hasil (1) pengendalian internal berbasis hukum *karma phala* memiliki pengaruh negatif terhadap potensi *fraud* laporan keuangan, (2) kompensasi finansial berpengaruh negatif terhadap potensi *fraud* laporan keuangan, dan (3) sanksi adat berpengaruh negatif terhadap potensi *fraud* laporan keuangan. Selain itu, potensi *fraud* laporan keuangan berkemungkinan dipengaruhi variabel yang diteliti sejumlah 67,8%, sisanya sejumlah 32,3% diberikan pengaruh oleh variabel lainnya yang tidak ditinjau lebih jauh.

Kata kunci: Pengendalian Internal berbasis Hukum *Karma Phala*, Kesesuaian Kompensasi Finansial, Sanksi Adat, Potensi *Fraud* Laporan Keuangan.

***THE INFLUENCE OF INTERNAL CONTROL BASED ON KARMA PHALA
LAW, APPROPRIATENESS OF FINANCIAL COMPENSATION, AND
CUSTOMARY SANCTIONS ON THE POTENTIAL FOR FINANCIAL
REPORT FRAUD***

(Case Study in LPD on Sawan Subdistrict)

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ABSTRACT

This exploration expects to analyze the impact of inward control because of karma phala regulation, suitability of monetary remuneration, and standard authorizations on the potential for monetary report extortion. The information examination strategy utilized in this exploration is a spellbinding examination and various direct relapse investigations with quantitative techniques. The kind of information broken down in this study was essential information which was gathered by utilizing a review strategy with the poll utilized as the instrument. The example was picked by utilizing a purposive testing technique. From the consequences of speculation testing utilizing the t-test, it was seen that as (1) inward control in light of karma phala regulation adversely affected the potential for monetary report extortion, (2) the propriety of monetary pay adversely affected the potential for monetary report misrepresentation and (3) standard assents adversely affected the potential for monetary report misrepresentation. Aside from that, the potential for monetary report extortion that can be affected by this examination variable is 67.8%, and leftover 32.3% is impacted by different factors.

Keywords: *Internal Control based on Karma Phala Law, Appropriateness of Financial Compensation, and Customary Sanctions, Potential for Financial Report Fraud*