

**PENGARUH ANTI-FRAUD AWARENESS DAN BIG FIVE PERSONALITY
TRAITS TERHADAP KECENDERUNGAN ACCOUNTING FRAUD:
STUDI PADA PENGELOLA BUMDES SE-KABUPATEN BULELENG**

Oleh

Ketut Risma Diantari, NIM 2117051206

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *anti-fraud awareness* dan *big five personaliy traits* terhadap kecenderungan *accounting fraud* pada pengelola BUMDes di Kabupaten Buleleng. Dalam proses pengambilan sampel digunakan teknik *purposive sampling* dimana BUMDes yang memenuhi kriteria berjumlah 34 BUMDes dengan melibatkan 100 responden. Penelitian ini menggunakan pendekatan kuantitatif dengan instrumen berupa kuesioner yang diukur dengan menggunakan skala Likert lima poin dan data kemudian diolah dengan menggunakan software SPSS versi 22 dan pengujian yang dilakukan meliputi uji statistik deskriptif, uji kualitas data, uji asumsi klasik, dan uji hipotesis. Hasil penelitian ini menunjukkan: (1) *Anti-fraud awareness* berpengaruh negatif signifikan terhadap kecenderungan *accounting fraud*. (2) *Opennes to experience* berpengaruh negatif signifikan terhadap kecenderungan *accounting fraud*. (3) *Conscientiousness* tidak berpengaruh signifikan terhadap kecenderungan *accounting fraud*. (4) *Extraversion* berpengaruh positif signifikan terhadap kecenderungan *accounting fraud*. (5) *Agreeableness* berpengaruh negatif signifikan terhadap kecenderungan *accounting fraud*. (6) *Neuroticism* berpengaruh negatif signifikan terhadap kecenderungan *accounting fraud*.

Kata Kunci: *anti-fraud awareness, big five personality traits, kecenderungan accounting fraud*

**THE EFFECT OF ANTI-FRAUD AWARENESS AND BIG FIVE
PERSONALITY TRAITS ON THE TENDENCY OF
ACCOUNTING FRAUD: A STUDY OF BUMDES MANAGERS
IN BULELENG REGENCY**

By

Ketut Risma Diantari

Department of Economics and Accounting

ABSTRACT

The purpose of this research is to find out the influence of anti-fraud awareness and big five personality traits on the tendency of accounting fraud in BUMDes managers in Buleleng Regency. In the sampling process, purposive sampling techniques are used where BUMDes that meet the criteria are 34 BUMDes involving 100 respondents. This research uses a quantitative approach with instruments in the form of questionnaires measured using a five-point Likert scale and the data is then processed using SPSS version 22 software and the tests carried out include descriptive statistical tests, data quality tests, classical assumptions tests, and hypothesis tests. The results of this study show: (1) Anti-fraud awareness has a significant negative effect on the tendency of accounting fraud. (2) Openness to experience has a significant negative effect on the tendency of accounting fraud. (3) Conscientiousness does not have a significant effect on the tendency of accounting fraud. (4) Extraversion has a significant positive effect on the tendency of accounting fraud. (5) Agreeableness has a significant negative effect on the tendency of accounting fraud. (6) Neuroticism has a significant negative effect on the tendency of accounting fraud.

Keywords: *anti-fraud awareness, big five personality traits, tendency of accounting fraud*