

**PENGARUH KETAATAN ATURAN AKUNTANSI, WHISTLEBLOWING
SYSTEM DAN MORALITAS INDIVIDU TERHADAP KECENDERUNGAN
KECURANGAN (FRAUD) PENGELOLAAN KEUANGAN DESA DI
KECAMATAN SERIRIT**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ketaatan aturan akuntansi, *whistleblowing system*, dan moralitas individu terhadap kecenderungan kecurangan (*fraud*) pengelolaan keuangan Desa di Kecamatan Seririt. Penelitian ini menggunakan metode penelitian asosiatif dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah aparatur perangkat Pemerintahan Desa di Kecamatan Seririt dengan terdiri dari 20 desa. Sampel penelitian ini diperoleh dengan menggunakan metode penarikan sampel kategori *non-probability sampling* dengan teknik *purposive sampling*, sehingga banyaknya sampel yang digunakan sebanyak 140 responden. Metode pengumpulan data menggunakan kuisioner yang diukur menggunakan skala likert. Pengolahan data menggunakan bantuan *program SPSS versi 25 for Windows*. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan hasil sebagai berikut: (1) Ketaatan aturan akuntansi berpengaruh negatif dan signifikan terhadap kecenderungan kecurangan (*fraud*) pengelolaan keuangan Desa di Kecamatan Seririt, (2) *Whistleblowing system* berpengaruh negatif dan signifikan terhadap kecenderungan kecurangan (*fraud*) pengelolaan keuangan Desa di Kecamatan Seririt, (3) Moralitas individu yang tinggi dapat menurunkan kecurangan (*fraud*) pengelolaan keuangan Desa di Kecamatan Seririt dan (4) Ketaatan aturan akuntansi, *whistleblowing system*, dan moralitas individu berpengaruh signifikan terhadap kecenderungan kecurangan (*fraud*) pengelolaan keuangan Desa di Kecamatan Seririt.

Kata Kunci: ketaatan aturan akuntansi, kecenderungan kecurangan moralitas individu, *whistleblowing system*.

***THE INFLUENCE OF ACCOUNTING REGULATION COMPLIANCE,
WHISTLEBLOWING SYSTEM, AND INDIVIDUAL MORALITY ON THE
TENDENCY OF FRAUD IN VILLAGE FINANCIAL MANAGEMENT IN
SERIRIT DISTRICT***

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ABSTRACT

This study aims to examine the effect of accounting rule compliance, whistleblowing system, and individual morality on the tendency of financial management fraud in the village in Seririt District. This study uses an associative research method with a quantitative approach. The population in this study were village government apparatus in Seririt District consisting of 20 villages. The sample of this study was obtained using a non-probability sampling category sampling method with a purposive sampling technique, so that the number of samples used was 140 respondents. The data collection method used a questionnaire measured using a Likert scale. Data processing used the help of the SPSS version 25 program for Windows. The data analysis technique used was multiple linear regression analysis. The results of the study showed the following results: (1) Compliance with accounting rules has a negative and significant effect on the tendency of village financial management in Seririt District, (2) The violation reporting system has a negative and significant effect on the tendency of village financial management in Seririt District, (3) High individual morality can reduce the incidence of (fraud) in village financial management in Seririt District and (4) Compliance with accounting rules, the violation reporting system, and individual morality have a significant effect on the incidence of (fraud) in village finances in Seririt District.

Keywords: accounting rule compliance, individual morality state tendency, violation reporting system.