PENGARUH KESESUAIAN KOMPENSASI, PENGENDALIAN INTERNAL, DAN *GOOD CORPORATE GOVERNANCE* TERHADAP PENCEGAHAN KECURANGAN (*FRAUD*) PADA LPD SE-KECAMATAN KUBUTAMBAHAN

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ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji secara empiris mengenai pengaruh kesesuaian kompensasi, pengendalian internal, dan *good corporate governance* terhadap pencegahan kecurangan pada LPD se-Kecamatan Kubutambahan. Jenis penelitian ini adalah penelitian kuantitatif, data dikumpulkan melalui kuesioner dan dianalisis menggunakan analisis linier berganda serta pengujian hipotesis dengan bantuan program SPSS 25 *for windows*. Teknik penentuan sampel menggunakan metode Purposive Sampling dengan kriteria (1) LPD yang masih aktif beroperasi di Kecamatan Kubutambahan. (2) Pengurus LPD yang bekerja lebih dari satu tahun, alasannya agar pengurus memiliki kemampuan pengetahuan tentang LPD. Berdasarkan kriteria tersebut diperoleh sebanyak 15 LPD sebagai responden penelitian. Hasil yang didapat dari penelitian ini menunjukkan bahwa (1) Kesesuaian Kompensasi berpengaruh positif dan signifikan terhadap pencegahan kecurangan pada LPD se-Kecamatan Kubutambahan, (2) Pengendalian internal berpengaruh positif dan signifikan terhadap pencegahan kecurangan pada LPD se-Kecamatan Kubutambahan, dan (3) *Good Corporate Governance* berpengaruh positif dan signifikan terhadap pencegahan kecurangan pada LPD se-Kecamatan Kubutambahan.

Kata kunci: kesesuaian kompensasi, pengendalian internal, good corporate governance, pencegahan kecurangan

THE EFFECT OF COMPENSATION SUITABILITY, INTERNAL CONTROL, AND GOOD CORPORATE GOVERNANCE ON FRAUD PREVENTION IN LPDs IN KUBUTAMBAHAN DISTRICT

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ABSTRAC

The purpose of this study is to empirically examine the effect of compensation suitability, internal control, and good corporate governance on fraud prevention in Village Credit Institutions (LPD) in Kubutambahan District. This research is a quantitative study, in which data were collected through questionnaires and analyzed using multiple linear regression analysis and hypothesis testing with the help of SPSS version 25. The sampling technique used was purposive sampling with the following criteria: (1) LPDs that are still actively operating in Kubutambahan District, and (2) LPD management who have worked for more than one year, on the grounds that they are expected to have sufficient knowledge about the LPD. Based on these criteria, 15 LPDs were selected as research respondents. The results of the study show that: (1) Compensation suitability has a positive and significant effect on fraud prevention in LPDs in Kubutambahan District, (2) Internal control has a positive and significant effect on fraud prevention in LPDs in Kubutambahan District, and (3) Good corporate governance has a positive and significant effect on fraud prevention in LPDs in Kubutambahan District.

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Kata kunci: *compensation suitability, internal control, good corporate governance, fraud prevention*