

**PENGARUH ASIMETRI INFORMASI, PENGENDALIAN INTERNAL,  
DAN IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* TERHADAP  
KECENDERUNGAN KECURANGAN AKUNTANSI PADA LEMBAGA  
PERKREDITAN DESA DI KOTA MADYA DENPASAR**

Oleh

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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh asimetri informasi, pengendalian internal, dan implementasi *good corporate governance* terhadap kecenderungan kecurangan akuntansi pada Lembaga Perkreditan Desa (LPD) di Kota Madya Denpasar. Penelitian dilakukan pada LPD yang berada di wilayah tersebut dengan menggunakan pendekatan kuantitatif. Sampel penelitian berjumlah 35 LPD yang dipilih melalui teknik census sampling, dengan tiga responden dari setiap LPD, sehingga data diperoleh dari 105 responden. Sumber data yang digunakan merupakan data primer yang dikumpulkan melalui penyebaran kuesioner. Selanjutnya, data dianalisis menggunakan SPSS versi 25 melalui analisis statistik deskriptif, uji kualitas data, uji asumsi klasik, serta analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa asimetri informasi berpengaruh positif terhadap kecenderungan kecurangan akuntansi. Sebaliknya, pengendalian internal dan implementasi *good corporate governance* terbukti berpengaruh negatif terhadap kecenderungan kecurangan akuntansi pada LPD di Kota Madya Denpasar.

**Kata Kunci: Asimetri Informasi, Pengendalian Internal, *Good Corporate Governance*, Kecenderungan Kecurangan Akuntansi.**

***THE EFFECT OF INFORMATION ASYMMETRY, INTERNAL CONTROL,  
AND IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE ON  
THE TENDENCY OF ACCOUNTING FRAUD IN RURAL CREDIT  
INSTITUTIONS IN THE CITY OF DENPASAR***

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***ABSTRACT***

*This study aims to analyze the influence of information asymmetry, internal control, and the implementation of good corporate governance on the propensity for accounting fraud at Village Credit Institutions (LPDs) in the City of Denpasar. The study was conducted on LPDs located in that area using a quantitative approach. The research sample consisted of 35 LPDs selected through census sampling, with three respondents from each LPD, resulting in data collected from 105 respondents. The data source used was primary data collected through the distribution of questionnaires. Subsequently, the data were analyzed using SPSS version 25 through descriptive statistical analysis, data quality tests, classical assumption tests, and multiple linear regression analysis. The results of the study indicate that information asymmetry has a positive effect on the tendency toward accounting fraud. Conversely, internal controls and the implementation of good corporate governance were found to have a negative effect on the tendency toward accounting fraud in LPDs in the City of Denpasar.*

***Keywords: Information Asymmetry, Internal Control, Good Corporate Governance, the Tendency of Accounting Fraud.***