PENGARUH *CATUR PURUSA ARTHA*, *LOVE OF MONEY*, *MACHIAVELLIAN*, DAN KESESUAIAN KOMPENSASI TERHADAP KECENDERUNGAN *FRAUD* AKUNTANSI PADA LPD SE-KECAMATAN TEJAKULA

Oleh

Ngurah Suyasa Jaya Putra, 2217051209

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Catur Purusa Artha*, *love of money*, *Machiavellian*, dan kesesuaian kompensasi terhadap kecenderungan *fraud* akuntansi pada Lembaga Perkreditan Desa (LPD) se-Kecamatan Tejakula. Penelitian ini dilatarbelakangi tentang masih terjadinya kasus *fraud* pada beberapa LPD di Bali yang menunjukkan pentingnya upaya pencegahan *fraud* melalui pendekatan budaya, psikologis, dan organisasi. Penelitian menggunakan pendekatan kuantitatif dengan landasan *Fraud Triangle Theory*. Populasi penelitian sebanyak 104 pegawai dari 14 LPD se-Kecamatan Tejakula, dengan sampel yang dipilih menggunakan teknik *purposive* sampling menjadi 39 responden dari 13 LPD. Data dikumpulkan melalui penyebaran kuesioner dan dianalisis menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa *Catur Purusa Artha* berpengaruh negatif terhadap kecenderungan *fraud* akuntansi. Semakin tinggi penerapan nilai *Dharma*, *Artha*, *Kama*, dan *Moksha*, semakin rendah kecenderungan individu melakukan *fraud*. Sebaliknya, *love of money* dan *Machiavellian* berpengaruh positif terhadap kecenderungan *fraud* akuntansi, yang berarti semakin tinggi ketergantungan individu terhadap uang dan sifat manipulatif yang dimiliki, semakin tinggi pula kecenderungan melakukan *fraud*. Kesesuaian kompensasi juga berpengaruh negatif terhadap kecenderungan *fraud* akuntansi. Temuan ini menunjukkan bahwa faktor budaya lokal, karakter individu, dan sistem kompensasi berperan penting dalam menekan risiko *fraud* akuntansi pada LPD.

Kata Kunci: *Catur Purusa Artha*, *Love of money*, *Machiavellian*, Kesesuaian Kompensasi, Kecenderungan *Fraud* Akuntansi.

THE EFFECT OF CATUR PURUSA ARTHA, LOVE OF MONEY, MACHIAVELLIANISM, AND COMPENSATION SUITABILITY ON THE TENDENCY OF ACCOUNTING FRAUD IN VILLAGE CREDIT INSTITUTIONS (LPD) THROUGHOUT TEJAKULA DISTRICT

By

Ngurah Suyasa Jaya Putra; 2217051209

Department of Economics and Accounting

ABSTRACT

This study aims to analyze the effects of Catur Purusa Artha, love of money, Machiavellianism, and compensation suitability on the tendency of accounting fraud in Village Credit Institutions (Lembaga Perkreditan Desa/LPD) throughout Tejakula District. This study is motivated by the continued occurrence of fraud cases in several LPDs in Bali, highlighting the importance of fraud prevention efforts through cultural, psychological, and organizational approaches. This research employed a quantitative approach based on the Fraud Triangle Theory. The study population consisted of 104 employees from 14 LPDs throughout Tejakula District, with 39 respondents from 13 LPDs selected using purposive sampling. Data were collected through questionnaires and analyzed using multiple linear regression analysis. The results indicate that Catur Purusa Artha has a negative effect on the tendency of accounting fraud. The stronger the application of the values of Dharma, Artha, Kama, and Moksha, the lower an individual's tendency to engage in fraudulent activities. In contrast, love of money and Machiavellianism have positive effects on the tendency of accounting fraud, indicating that the stronger an individual's attachment to money and manipulative tendencies, the higher the tendency to commit fraud. Compensation suitability also has a negative effect on the tendency of accounting fraud. These findings indicate that local cultural values, individual characteristics, and compensation systems play important roles in reducing the risk of accounting fraud in LPDs.

Keywords: Catur Purusa Artha, Love of money, Machiavellianism, Compensation Suitability, Accounting Fraud Tendency.