

**PENGARUH KOMPETENSI PENGELOLA, KEEFEKTIFAN
PENGENDALIAN INTERNAL DAN KESESUAIAN KOMPENSASI
TERHADAP KECENDERUNGAN KECURANGAN AKUNTANSI DALAM
PENGELOLAAN DANA BUMDES**

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ABSTRAK

BUMDes merupakan bentuk pendayagunaan desa yang dibangun oleh aparaturnya dengan tujuan untuk mewujudkan otonomi desa serta mampu meningkatkan pendapatan asli desa. Penelitian ini dilakukan guna mendapatkan data empiris perihal pengaruh kompetensi pengelola, keefektifan pengendalian internal dan kesesuaian kompensasi terhadap kecenderungan kecurangan akuntansi dalam pengelolaan dana BUMDes di Kabupaten Buleleng. Penelitian ini merupakan penelitian kuantitatif, bersumber dari data kuesioner serta pengukurannya memakai *skala likert 4 point*. Populasi dalam penelitian ini yaitu seluruh ketua dan bendahara BUMDes pada Kabupaten Buleleng dengan total 224 pengurus. Teknik pemilihan sampel yang dipergunakan pada penelitian ini yaitu *purposive sampling*, dengan total 78 sampel pengurus BUMDes. Pertimbangan pemilihan sampel yaitu BUMDes yang memiliki jumlah aset Rp 1 Miliar dan merupakan bentukan Gerbang Sadhu Mandiri (GSM). Hasil penelitian ini menyatakan jika kompetensi pengelola (X_1), keefektifan pengendalian internal (X_2) serta kesesuaian kompensasi (X_3) masing-masing memiliki pengaruh negatif serta signifikan dengan kecenderungan kecurangan akuntansi.

Kata Kunci : Kecenderungan kecurangan, kompetensi pengelola, keefektifan pengendalian internal, kesesuaian kompensasi

**THE INFLUENCE OF MANAGER COMPETENCY, EFFECTIVENESS OF
INTERNAL CONTROL AND COMPENSATION ACCORDANCE ON
ACCOUNTING TRENDS IN MANAGEMENT OF BUMDES FUND**

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ABSTRACT

BUMDes is a form of village empowerment built by village officials with the aim of realizing village autonomy and being able to increase village original income. This research was conducted in order to obtain empirical data regarding the influence of manager competence, effectiveness of internal controls and suitability of compensation on the tendency of accounting fraud in the management of BUMDes funds in Buleleng Regency. This research is a quantitative research, sourced from questionnaire data and measurement using a 4 point Likert scale. The population in this research were all BUMDes heads and treasurers in Buleleng Regency with a total of 224 administrators. The sample selection technique used in this research was purposive sampling, with a total of 78 samples of BUMDes administrators. The sample selection consideration is BUMDes which has total assets of IDR 1 billion and is formed by the Mandiri Sadhu Gate (GSM). The results of this study state that the manager's competence (X_1), the effectiveness of internal control (X_2) and the suitability of compensation (X_3) each have a negative and significant effect on the tendency of accounting fraud.

Keywords: *Fraud tendency, manager competence, effectiveness of internal control, suitability of compensation*