

**PENGARUH KONSEP *TRI KAYA PARISUDHA*, KEEFEKTIFAN  
PENGENDALIAN INTERNAL, PERSEPSI KESESUAIAN KOMPENSASI DAN  
IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* TERHADAP  
KECENDERUNGAN KECURANGAN (*FRAUD*) PADA LEMBAGA  
PERKREDITAN DESA DI KABUPATEN KARANGASEM**

Oleh

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**ABSTRAK**

Penelitian ini dilaksanakan dengan tujuan guna mengetahui pengaruh konsep *tri kaya parisudha*, keefektifan pengendalian internal, persepsi kesesuaian kompensasi, serta Implementasi *good corporate governance* pada kecenderungan kecurangan (*fraud*) di lembaga perkreditan desa di Kab. Karangasem. Populasi penelitian ini yakni seluruh pegawai LPD di kabupaten karangasem sebanyak 824 pegawai dengan jumlah sampel 89 responden. Penentuan sampel memakai metode *simple random sampling*. Data didapatkan melalui penyebaran kuesioner yang dibagikan ke pegawai selaku sampel penelitian. Teknik analisis datanya yakni analisis regresi linear berganda dengan *SPSS 25.0 for windows*. Hasil penelitian mengindikasikan konsep *tri kaya parisudha*, keefektifan pengendalian internal, persepsi kesesuaian kompensasi, serta implementasi *good corporate governance* memberi pengaruh signifikan pada kecenderungan kecurangan (*fraud*).

Kata kunci : *Fraud, Tri Kaya Parisudha, Pengendalian internal, Kompensasi, GCG.*

## ABSTRACT

This study was conducted with the aim of knowing the effect of the concept of tri Kaya parisudha, the effectiveness of internal control, perceptions of compensation suitability, and the implementation of good corporate governance on the tendency of fraud in village credit institutions in Karangasem district. The populations in this study were all employees of village credit institutions in Karangasem district as many as 824 employees with the number of samples involved 89 respondents. The sampling method in this study was used a simple random sampling method. The data were obtained through the distribution of questionnaires that were distributed to employees as research samples. The data analysis technique is multiple linear regression analysis with SPSS 25.0 for windows. The results of the study indicate the concept of tri Kaya parisudha, the effectiveness of internal control, the perceptions of compensation suitability, and the implementation of good corporate governance have a significant influence on the tendency of fraud.

**Keywords:** *Fraud, Tri Kaya Prisudha, Internal Control, Compensation, Good Corporate Governance*

