

**PENGARUH ASIMETRI INFORMASI, KESESUAIAN
KOMPENSASI, KOMPETENSI APARATUR DESA DAN
PENERAPAN SISTEM PENGENDALIAN INTERNAL
TERHADAP KECENDERUNGAN KECURANGAN
AKUNTANSI PADA PEMERINTAH DESA DI KABUPATEN
BULELENG**

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ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh asimetri informasi, kesesuaian kompensasi, kompetensi aparatur desa, dan penerapan sistem pengendalian internal terhadap kecenderungan kecurangan akuntansi pada pemerintah desa di Kabupaten Buleleng. Metode penelitian ini adalah kuantitatif menggunakan instrumen kuesioner dengan skala likert. Populasi penelitian ini adalah 129 desa di Kabupaten Buleleng. Sampel berjumlah 168 responden berdasarkan teknik *proportional random sampling*. Metode analisis data menggunakan metode analisis linier berganda dengan bantuan SPSS versi 24. Hasil penelitian menunjukkan variabel asimetri informasi (X_1) berpengaruh positif terhadap kecenderungan kecurangan akuntansi, variabel kesesuaian kompensasi (X_2) berpengaruh negatif terhadap kecenderungan kecurangan akuntansi, variabel kompetensi aparatur desa (X_3) berpengaruh negatif terhadap kecenderungan kecurangan akuntansi, dan variabel penerapan sistem pengendalian internal (X_4) berpengaruh negatif terhadap kecenderungan kecurangan akuntansi.

Kata Kunci : Asimetri Informasi, Kesesuaian Kompensasi, Kompetensi, Sistem Pengendalian Internal, Kecurangan.

THE EFFECT OF INFORMATION ASYMETRICITY, COMPENSATION FITNESS, VILLAGE APPARATUS COMPETENCY AND APPLICATION OF INTERNAL CONTROL SYSTEMS ON ACCOUNTING FRAUD TRENDS IN VILLAGE GOVERNMENTS IN BULELENG DISTRICT

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ABSTRACT

This study aims to determine the effect of information asymmetry, compensation suitability, apparatus competence, and the application of internal control systems to the tendency of accounting fraud in the village government in Buleleng Regency. This research method is quantitative using a questionnaire instrument with a Likert scale. The population of this research is 129 villages in Buleleng Regency. The sample is 168 respondents based on proportional random sampling technique. Methods of data analysis using multiple linear analysis using SPSS version 24. The results showed a variable asymmetry of information (X_1) positive effect on the tendency of the accounting fraud, suitability variable compensation (X_2) negative effect on the tendency of the accounting fraud, the variable competence village officials (X_3) has a negative effect on the tendency of accounting fraud, and the variable of the application of the internal control system (X_4) has a negative effect on the tendency of accounting fraud.

Keywords : *Information Asymmetry, Compensation Suitability, Competence, Internal Control System, Fraud.*