

KECURANGAN PADA BUMDES BERDASARKAN TEORI HEXAGON

(Studi Kasus Pada BUMDes Se-Kabupaten Buleleng)

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ABSTRAK

Penelitian ini difokuskan guna membuktikan dan mengkaji unsur yang dapat mempengaruhi kecurangan bagi BUMDes berdasarkan teori hexagon pada BUMDes se-Kabupaten Buleleng. Metode yang digunakan dalam riset ini yakni metode kuantitatif, memakai data primer yang didapatkan lewat hasil penyebaran kuesioner penelitian yang diukur memakai skala likert. Populasi pada riset ini yaitu semua pegawai dan pengawas pada masing-masing BUMDes yang bermasalah se-Kabupaten Buleleng sebanyak 182 orang. Teknik pengambilan sampel memakai purposive sampling yang memiliki total 60 responden dan diolah lewat bantuan SPSS. Hasil riset mengungkapkan bahwa (1) kesesuaian kompensasi berpengaruh terhadap kecurangan (*fraud*) pada BUMDes di Kabupaten Buleleng, (2) asimetri informasi berpengaruh terhadap kecurangan (*fraud*) pada BUMDes di Kabupaten Buleleng, (3) sistem pengendalian internal berpengaruh terhadap kecurangan (*fraud*) pada BUMDes di Kabupaten Buleleng, (4) budaya organisasi berpengaruh terhadap kecurangan (*fraud*) pada BUMDes di Kabupaten Buleleng, (5) moralitas individu berpengaruh terhadap kecurangan (*fraud*) pada BUMDes di Kabupaten Buleleng, dan (6) perilaku tidak etis berpengaruh terhadap kecurangan (*fraud*) pada BUMDes di Kabupaten Buleleng.

Kata kunci : kesesuaian kompensasi, asimetri informasi, sistem pengendalian internal, budaya organisasi, moralitas individu, perilaku tidak etis, dan kecurangan.

CHEATING ON BUMDES BASED ON HEXAGON THEORY

(Case Study on BUMDes in Buleleng Regency)

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ABSTRACT

This research is focused on proving and examining the elements that can influence fraud for BUMDes based on the hexagon theory in Buleleng Regency BUMDes. The method used in this research is the quantitative method, using primary data obtained through the distribution of research questionnaires measured using a likert scale. The population in this research are all employees and supervisors in each BUMDes with problems throughout Buleleng Regency as many as 182 people. The sampling technique used purposive sampling which had a total of 60 respondents and was processed through the help of SPSS. Research results reveal that: o(1) compensation suitability has an effects on fraud at the Buleleng Regency BUMDes, (2) information asymmetry has an effects on fraud at the Buleleng Regency BUMDes, (3) system internal control has an effects on fraud at the Buleleng Regency BUMDes, (4) organizational culture has an effects on fraud at the Buleleng Regency BUMDes, (5) individual morality has an affects on fraud at the Buleleng Regency BUMDes, and (6) unethical behavior has an effects on fraud at the Buleleng Regency BUMDes.

Keywords : *compensation suitability, information asymmetry, internal control system, organizational culture, individual morality, unethical behavior, and fraud.*