

**PENGARUH *GOOD CORPORATE GOVERNANCE*,
MORALITAS INDIVIDU, DAN *PERSONAL CULTURE*
TERHADAP PENCEGAHAN KECURANGAN PADA
LEMBAGA PERKREDITAN DESA (LPD) SE –
KECAMATAN TEJAKULA**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance*, moralitas individu, dan *personal culture* terhadap pencegahan kecurangan pada LPD Se – Kecamatan Tejakula. Penelitian ini merupakan penelitian kuantitatif. Sampel yang digunakan adalah sebanyak 95 dengan teknik pengambilan sampel yaitu sampling jenuh. Dalam penelitian ini data yang digunakan adalah data primer yaitu kuesioner yang diukur menggunakan SPSS. Hasil penelitian ini menunjukkan bahwa (1) *good corporate governance* berpengaruh positif dan signifikan terhadap pencegahan kecurangan, (2) moralitas individu berpengaruh positif dan signifikan terhadap pencegahan kecurangan, (3) *personal culture* berpengaruh positif terhadap pencegahan kecurangan.

Kata Kunci : *Good Corporate Governance*, Moralitas Individu, *Personal Culture*, dan Pencegahan Kecurangan

THE EFFECT OF GOOD CORPORATE GOVERNANCE, INDIVIDUAL MORALITY, AND PERSONAL CULTURE ON FRAUD PREVENTION IN VILLAGE CREDIT INSTITUTIONS (LPD) SE – TEJAKULA DISTRICT

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ABSTRACT

This study aims to determine the effect of good corporate governance, individual morality, and personal culture on fraud prevention in LPD Se – Tejakula District. This research is a quantitative research. The sample used is as many as 95 with a sampling technique that is saturated sampling. In this study, the data used were primary data, namely a questionnaire which was measured using SPSS. The results of this study indicate that (1) good corporate governance has a positive and significant effect on fraud prevention, (2) individual morality has a positive and significant effect on fraud prevention, (3) personal culture has a positive effect on fraud prevention.

Keywords: Good Corporate Governance, Individual Morality, Personal Culture, and Fraud Prevention