

PENGARUH ARROGANCE, COMPETENCE, OPPORTUNITY, PRESSURE DAN
RATIONALIZATION TERHADAP TINDAKAN KECURANGAN PENGELOLAAN
KEUANGAN BADAN USAHA MILIK DESA
(BUMDES) DI KECAMATAN GEROKGAK

Oleh

I Komang Widiantara, NIM 1717051094

Program Studi S1 Akuntansi

ABSTRAK

Tujuan penelitian ini adalah untuk membuktikan secara empiris pengaruh arrogance, competence, opportunity, pressure dan rationalization terhadap tindakan kecurangan pengelolaan keuangan. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer yang diperoleh dari kuesioner. Populasi penelitian ini adalah seluruh BUMDes yang ada di Kecamatan Gerokgak. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling. Sampel yang memenuhi kriteria purposive sampling pada penelitian ini digunakan 11 BUMDes dengan jumlah responden sebanyak 44 orang. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan software SPSS versi 24. Hasil penelitian menunjukkan bahwa secara parsial arrogance, competence, opportunity, pressure dan rationalization berpengaruh positif terhadap tindakan kecurangan pengelolaan keuangan.

Kata kunci: arrogance, competence, opportunity, pressure, rationalization, tindakan kecurangan pengelolaan keuangan.

THE EFFECT OF ARROGANCE, COMPETENCE, OPPORTUNITY, PRESSURE AND RATIONALIZATION ON FRAUD ACTIONS IN FINANCIAL MANAGEMENT OF VILLAGE OWNED BUSINESS ENTITIES (BUMDES) IN GEROKGAK DISTRICT

By

I Komang Widiantara, NIM 1717051094

S1 Accounting Study Program

ABSTRACT

The purpose of this study was to empirically prove the effect of arrogance, competence, opportunity, pressure and rationalization on fraud actions in financial management. This research was a quantitative study using primary data obtained from the questionnaire. The population of this study were all BUMDes in Gerokgak District. The sampling technique in this study was purposive sampling. The samples that met the purposive sampling criteria in this study were 11 BUMDes with 44 respondents. The data analysis technique used was multiple linear regression analysis using SPSS version 24 software. The results showed that partially arrogance, competence, opportunity, pressure and rationalization had a positive effect on fraud actions in financial management.

Keywords: arrogance, competence, opportunity, pressure, rationalization, fraud actions in financial management.