

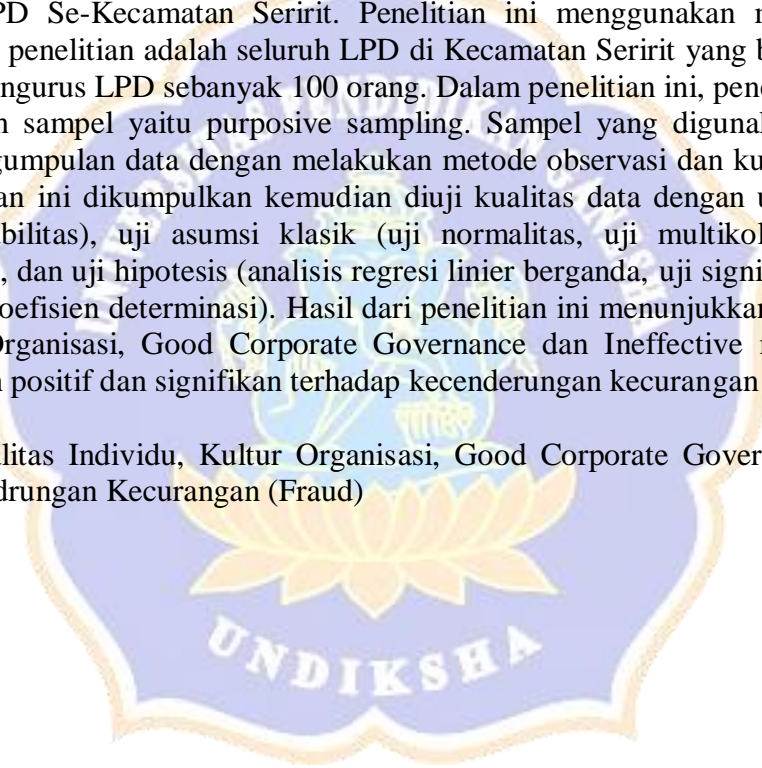
PENGARUH MORALITAS INDIVIDU, KULTUR ORGANISASI, GOOD CORPORATE GOVERNANCE DAN INEFFECTIVE MONITORING TERHADAP KECENDRONGAN KECURANGAN (FRAUD) AKUNTANSI PADA LPD SE-KECAMATAN SERIRIT

**Oleh Bagus Yudianto Nugroho, NIM 1717051052
S1 Akuntansi
Jurusan Ekonomi dan Akuntansi**

Abstrak

Penelitian ini bertujuan untuk mengetahui moralitas individu, kultur organisasi, good corporate governance dan ineffective monitoring terhadap kecenderungan kecurangan (fraud) akuntansi pada LPD Se-Kecamatan Seririt. Penelitian ini menggunakan metode kuantitatif deskriptif. Populasi penelitian adalah seluruh LPD di Kecamatan Seririt yang berjumlah 25 LPD dan dengan total pengurus LPD sebanyak 100 orang. Dalam penelitian ini, peneliti menggunakan teknik pengambilan sampel yaitu purposive sampling. Sampel yang digunakan berjumlah 84 orang. Teknik pengumpulan data dengan melakukan metode observasi dan kuesioner. Data dari instrument penelitian ini dikumpulkan kemudian diuji kualitas data dengan uji instrument (uji validitas dan reliabilitas), uji asumsi klasik (uji normalitas, uji multikolinieritas, dan uji heteroskedastisitas), dan uji hipotesis (analisis regresi linier berganda, uji signifikansi persial (uji statistic t) dan uji koefisien determinasi). Hasil dari penelitian ini menunjukkan bahwa Moralitas Individu, Kultur Organisasi, Good Corporate Governance dan Ineffective monitoring secara parsial berpengaruh positif dan signifikan terhadap kecenderungan kecurangan akuntansi.

Kata kunci : Moralitas Individu, Kultur Organisasi, Good Corporate Governance, Ineffective Monitoring, Kecenderungan Kecurangan (Fraud)



THE EFFECT OF INDIVIDUAL MORALITY, ORGANIZATIONAL CULTURE, GOOD CORPORATE GOVERNANCE AND INEFFECTIVE MONITORING ON THE TREND OF ACCOUNTING FRAUD IN LPD IN SERIRIT DISTRICT

By Bagus Yudianto Nugroho, NIM 1717051052
SI Accounting
Department of Economics and Accounting

Abstract

This study aims to determine individual morality, organizational culture, good corporate governance and ineffective monitoring of the tendency of accounting fraud in LPDs in Seririt District. This research uses descriptive quantitative method. The study population was all LPDs in Seririt District, totaling 25 LPDs and with a total of 100 LPD administrators. In this study, the researcher used a sampling technique, namely purposive sampling. The sample used is 84 people. Data collection techniques by conducting observation and questionnaires. The data from this research instrument were collected and then tested for data quality by instrument testing (validity and reliability test), classical assumption test (normality test, multicollinearity test, and heteroscedasticity test), and hypothesis testing (multiple linear regression analysis, partial significance test (statistical test). t) and the coefficient of determination test). The results of this study indicate that individual morality, organizational culture, good corporate governance and ineffective monitoring partially have a positive and significant effect on the tendency of accounting fraud.

Keywords : Individual Morality, Organizational Culture, Good Corporate Governance, Ineffective Supervision, Fraud Tendency

