

**PENGARUH PENGENDALIAN INTERNAL, BUDAYA ETIS
ORGANISASI, DAN KOMPENSASI TERHADAP *ACCOUNTING FRAUD
TENDENCY* DI PEMERINTAH DESA KABUPATEN GRESIK**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dari pengendalian internal, budaya etis organisasi, dan kompensasi terhadap *accounting fraud tendency* di pemerintahan desa Kabupaten Gresik. Penelitian ini menggunakan metode kuantitatif dengan menggunakan data primer berupa kuesioner. Subyek dalam penelitian ini adalah pemerintah desa Kabupaten Gresik. Sampel penelitian terdiri dari Kepala Desa, Skretaris desa, Kaur Keuangan, Kaur, dan Kasi lainnya yang tergabung dalam SKPD (Satuan Kerja Perangkat Desa) Kabupaten Gresik. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Teknik analisis statistic menggunakan metode *partial Least Square* dengan bantuan *software SmartPLS 3.0*. Hasil penelitian menunjukkan bahwa pengendalian internal dan budaya etis organisasi berpengaruh secara signifikan terhadap *accounting fraud tendency*, Kompensasi tidak berpengaruh signifikan terhadap *accounting fraud tendency*.

Kata Kunci : Pengendalian Internal, Budaya Etis Organisasi, Kompensasi, dan *accounting fraud tendency*

**THE EFFECT OF INTERNAL CONTROL, ETHICAL
ORGANIZATIONAL CULTURE, AND COMPENSATION ON
ACCOUNTING FRAUD TENDENCY IN VILLAGE GOVERNMENT IN
GRESIK**

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ABSTRACT

This study aims to examine the effect of internal control, organizational ethical culture, and compensation on accounting fraud tendency in the village government of Gresik Regency. This study uses quantitative methods using primary data in the form of a questionnaire. The subjects in this study were the village government of Gresik Regency. The research sample consisted of the Village Head, Village Secretary, Head of Finance, Head of Department, and other Heads of Office who are members of the Gresik Regency SKPD (Village Work Unit). The sampling technique used purposive sampling method. The statistical analysis technique uses the partial Least Square method with the help of SmartPLS 3.0 software. The results showed that internal control and organizational ethical culture had a significant effect on the accounting fraud tendency. Compensation had no significant effect on the accounting fraud tendency.

Keywords: Internal Control, Organizational Ethical Culture, Compensation, and accounting fraud tendency