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Judul : Pengaruh Moralitas Individu, Asimetri Informasi, dan Ketaatan Aturan Akuntansi Pada Kecenderungan Kecurangan Akuntansi di LPD Kecamatan Kuta Utara

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh moralitas individu, asimetri informasi, dan ketaatan aturan akuntansi pada kecenderungan kecurangan akuntansi di Lembaga Perkreditan Desa (LPD) di Kecamatan Kuta Utara. Penelitian ini menggunakan pendekatan kuantitatif dengan lokasi penelitian pada delapan LPD, yaitu LPD Kerobokan, Berawa, Tandeg, Canggu, Padonan, Tuka, Dalung, dan Padang Luwih. Objek penelitian meliputi variabel bebas: moralitas individu (X_1), asimetri informasi (X_2), dan ketaatan aturan akuntansi (X_3), serta variabel terikat: kecenderungan kecurangan akuntansi (Y).

Sampel berjumlah 72 responden yang dipilih menggunakan teknik *purposive sampling*, dari total 191 pegawai. Kriteria penyaringan dilakukan berdasarkan masa kerja minimal satu tahun serta jabatan fungsional yang relevan dengan akuntansi dan keuangan. Pengumpulan data dilakukan melalui wawancara dengan bagian personalia dan penyebaran kuesioner kepada responden. Hasil analisis menunjukkan bahwa moralitas individu memiliki pengaruh negatif signifikan terhadap kecenderungan kecurangan akuntansi, artinya semakin rendah moralitas individu, semakin tinggi kecenderungan untuk berbuat curang.

Asimetri informasi menunjukkan pengaruh positif signifikan, yang berarti semakin besar ketimpangan informasi, semakin tinggi kecenderungan kecurangan. Sedangkan ketaatan terhadap aturan akuntansi juga berpengaruh negatif signifikan, di mana semakin tinggi ketaatan terhadap aturan, semakin rendah kecenderungan kecurangan.

Kata Kunci *: Moralitas Individu, Asimetri Informasi, Ketaatan Aturan Akuntansi, Kecurangan Akuntansi*

Title : The Effect of Individual Morality, Information Asymmetry, and Adherence to Accounting Rules on the Tendecy of Accounting Fraud in LPDs in North Kuta

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ABSTRACT

This study aims to determine the effect of individual morality, information asymmetry, and adherence to accounting rules on the tendency of accounting fraud in Village Credit Organizations (LPDs) in North Kuta. This study Applied a quantitative approach with research location in eight LPDs, including Kerobokan, Berawa, Tandeeg, Canggu, Padonan, Tuka, Dalung, and Padang Luwih. The reseach object includes independent variabels such as individual morality (X1), information asymmetry (X2), and accounting rule compliance (X3), as well as the dependent variable, such as the tendency of accounting fraud (Y).

The sample consisted of 72 respondents selected by applying the purposive sampling technique, out of a total of 191 employees. The screening criteria were based on minimum work period of 1 year and functional positions relevant to accounting and finance. Data collection was conducted through interviews with personnel from the departemen and the distribution of questionnaires to respondents. The result of the analysis indicated that individual morality has a significant negative effect on the tendency of accounting fraud meaning the lower the individual morality, the higher the tendency to cheat.

Information asymmetry indicated a significant positive effect, which meams that the greater the information inequality, the higher the tendency to cheat. Meanwhile, adherence to accounting rules also has a significant negative effect, where the higher the adherence, the lower the tendency to cheat.

Keywords: Individual Morality, Information Asymmetry, Adherence to Accounting Rules, Accounting Fraud.