

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh gaya kepemimpinan, keefektifan sistem pengendalian internal, kesesuaian kompensasi, informasiasimetri, penegakan hukum, komitmen organisasi, dan budaya etis organisasi terhadap kecurangan (*fraud*) di pemerintah daerah Kabupaten Wonosobo. Variabel yang akan diuji adalah gaya kepemimpinan, keefektifan sistem pengendalian internal, kesesuaian kompensasi, informasiasimetri, penegakan hukum, komitmen organisasi, dan budaya etis organisasi sebagai variabel dependen, serta kecurangan (*fraud*) sebagai variabel independen. Metode yang digunakan dalam penelitian ini adalah menggunakan model Regresi Linier Bergandadengan bantuan *statistical software* SPSS.

Hasil penelitian menunjukkan tidak terdapat pengaruh antara gaya kepemimpinan dengan *fraud* di pemda, tidak terdapat pengaruh antara keefektifan sistem pengendalian internal dengan *fraud* di pemda, terdapat pengaruh negatif antara kesesuaian kompensasi dengan *fraud* di pemda, terdapat pengaruh positif antara informasiasimetri dengan *fraud* di pemda, tidak terdapat pengaruh antara penegakan hukum dengan *fraud* di pemda, tidak terdapat pengaruh antara komitmen organisasi dengan *fraud* di pemda, dan tidak terdapat pengaruh antara budaya etis organisasi dengan *fraud* di pemda.

Kata kunci :*Fraud*, gaya kepemimpinan, keefektifan sistem pengendalian internal, kesesuaian kompensasi, informasiasimetri, penegakan hukum, komitmen organisasi, budaya etis organisasi

ABSTRACT

This study aims to test the influence of style leadership, effectiveness of internal control system, conformity compensation, asymmetry information, law enforcement, commitment organization, and ethical culture organization to fraud in the local government of Wonosobo Region. Variable to be tested is style leadership, effectiveness of internal control system, conformity compensation, asymmetry information, law enforcement, commitment organization, and ethical culture organizations as dependent variable, and fraud as the independent variable. The methods used in this research is use Multiple Linear Regression Model with the help of statistical software SPSS.

The results of research show that there are no effect between leadership style with fraud in the local government, there are no effect between effectiveness of internal control system with fraud in the local government, there are negative effect between conformity compensation with fraud in the local government, there is a positive effect between asymmetry information with fraud in the local government, there are no effect between law enforcement with fraud in the local government, there is no effect between commitment organization with fraud in the local government, and there is no effect between ethical culture of the organization with fraud in the local government.

Keywords: Fraud, style leadership, effectiveness of internal control system, conformity compensation, asymmetry information, law enforcement, commitment organization, ethical culture organization.