

ABSTRACT

THE INFLUENCE OF GOOD UNIVERSITY GOVERNANCE IMPLEMENTATION, EFFECTIVENESS OF INTERNAL CONTROL SYSTEM AND COMPLIANCE OF ACCOUNTING REGULATION TO TENDENCY OF ACCOUNTING FRAUD IN PTKIN-BLU

By

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The study aim to find empirical evidence the influence of good university governance implementation, effectiveness of internal control system and the compliance of accounting regulations in PTKIN-BLU. The study consists of one independent variable and three dependent variables. The independent variable is tendency of accounting fraud and the dependent variables are good university governance implementation, effectiveness of internal control system and the compliance of accounting regulations.

The sample in this study amounted to 80 respondents using purposive judgment sampling method, the sample selection by certain criteria. The data were collected using a questionnaire conducted by distributing questionnaires directly to the respondents in the finance department of PTKIN-BLU. After the data collected, then the data were analyzed using SEM (Structural Equation Modeling) with statistical tools PLS (Partial Least Square) with the help of software Smart PLS .

Based on the results of data processing, it is known that there is a significant and negative effect on good university governance implementation and effectiveness of internal control system to tendency of accounting fraud, the study has been proven the benefit of reinforcement good university governance and internal control system to detecting and preventing of development of accounting fraud in PTKIN-BLU. While the variables of accounting regulations compliance do not affect the tendency of accounting fraud. So the level of compliance of accounting regulations in PTKIN-BLU does not affect the declining tendency of accounting fraud

Kata kunci : Good university governance, effectiveness of internal control system,
The compliance of accounting regulations dan tendency accounting

fraud

ABSTRAK**PENGARUH IMPLEMENTASI *GOOD UNIVERSITY GOVERNANCE*,
KEEFEKTIFAN SISTEM PENGENDALIAN INTERNAL DAN
KETAATAN ATURAN AKUNTANSI TERHADAP KECENDERUNGAN
FRAUD PADA PTKIN-BLU**

Oleh

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Penelitian ini bertujuan untuk mencari bukti empiris pengaruh implementasi *good university governance*, keefektifan sistem pengendalian internal dan ketaatan aturan akuntansi terhadap kecenderungan *fraud* pada PTKIN-BLU. Penelitian ini terdiri dari satu variabel independen dan tiga variabel dependen. Variabel independen penelitian ini adalah kecenderungan kecurangan akuntansi sedangkan variabel dependen dalam penelitian ini adalah *good university governance*, keefektifan sistem pengendalian internal dan ketaatan aturan akuntansi.

Sampel dalam penelitian ini berjumlah 80 responden dengan menggunakan metode *purposive judgment sampling*, yaitu pemilihan sampel dengan kriteria tertentu. Data dikumpulkan dengan menggunakan metode survey kuesioner dengan menyebarkan kuesioner kepada responden di bagian penyusunan laporan keuangan PTKIN-BLU. Setelah data terkumpul maka dilakukan analisis data menggunakan SEM (Structural Equation Modeling) dengan alat statistik PLS (Partial Least Square) dengan bantuan software SmartPLS.

Berdasarkan hasil pengolahan data tersebut diketahui bahwa ada pengaruh negatif dan signifikan dari variabel *good university governance* dan keefektifan sistem pengendalian internal terhadap variabel kecenderungan kecurangan akuntansi, hasil ini membuktikan manfaat penguatan tata kelola serta pengendalian internal untuk mencegah perilaku *fraud* di PTKIN-BLU. Sementara variabel ketaatan aturan akuntansi tidak berpengaruh terhadap kecenderungan kecurangan akuntansi. Sehingga tingkat ketaatan aturan akuntansi di PTKIN-BLU tidak berpengaruh terhadap menurunnya kecenderungan kecurangan akuntansi.

Kata kunci : *Good university governance*, keefektifan sistem pengendalian internal,

ketaatan aturan akuntansi dan kecenderungan kecurangan akuntansi