

**PENGARUH *FRAUDULENT FINANCIAL REPORTING, EMPLOYEE MORALITY*, DAN PERSEPSI KESESUAIAN KOMPENSASI TERHADAP
KECENDERONGAN KECURANGAN AKUNTANSI YANG DIMODERASI OLEH
SISTEM PENGENDALIAN INTERNAL DI BADAN PENANGGULANGAN
BENCANA DAERAH KOTA METRO**

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ABSTRAK

Penelitian ini merupakan jenis penelitian kuantitatif dengan menggunakan studi kausal komparatif yang mengarah pada hubungan sebab-akibat. Pengumpulan data dilakukan dengan metode kuisioner dan diolah menggunakan SPSS Statistik 25 dengan sampel berjumlah 30. Penelitian ini bertujuan untuk mengetahui pengaruh *Fraudulent Financial Reporting, Employee Morality*, dan Persepsi Kesesuaian Kompensasi Terhadap Kecenderungan Kecurangan Akuntansi yang Dimoderasi oleh Sistem Pengendalian Internal yang dilakukan di Badan Penanggulangan Bencana Daerah Kota Metro.

Hasil penelitian ini menunjukkan bahwa variabel *fraudulent financial reporting* berpengaruh positif dan signifikan terhadap kecurangan akuntansi, variabel *employee morality* berpengaruh positif dan signifikan terhadap kecurangan akuntansi, variabel kesesuaian kompensasi berpengaruh negatif dan signifikan terhadap kecurangan akuntansi, variabel *fraudulent financial reporting* berpengaruh positif dan signifikan terhadap kecurangan akuntansi yang dimoderasi oleh sistem pengendalian internal, variabel *employee morality* berpengaruh negatif dan signifikan terhadap kecurangan akuntansi yang dimoderasi oleh sistem pengendalian internal, variabel kesesuaian kompensasi berpengaruh positif dan signifikan terhadap kecurangan akuntansi yang dimoderasi oleh sistem pengendalian internal, dan variabel sistem pengendalian internal berpengaruh positif dan signifikan terhadap kecurangan akuntansi.

Kata Kunci : *fraudulent financial reporting* (1), *employee morality* (2), persepsi kesesuaian kompensasi (3), kecurangan akuntansi (4), pengendalian internal (5).

THE INFLUENCE OF FRAUDULENT FINANCIAL REPORTING, EMPLOYEE MORALITY, AND PERCEPTIONS OF COMPENSATION SUITABILITY ON THE TENDENCY OF ACCOUNTING FRAUD MODERATED BY INTERNAL CONTROL SYSTEM IN THE METRO DISASTER MANAGEMENT AGENCY IN METRO CITY

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ABSTRACT

This research was a type of quantitative research using a comparative causal study that led to a cause-and-effect relationship. This study aimed to determine the effect of Fraudulent Financial Reporting, Employee Morality, and Perceived Compensation Suitability on Accounting Fraud Tendencies Moderated by the Internal Control System conducted at the Metro City Regional Disaster Management Agency.

The results of this study indicated that the fraudulent financial reporting variable had a positive and significant effect on accounting fraud, the employee morality variable had a positive and significant effect on accounting fraud, the compensation suitability variable has a negative and significant effect on accounting fraud, the fraudulent financial reporting variable had a positive and significant effect on accounting fraud moderated by the internal control system, the employee morality variable had a negative and significant effect on accounting fraud moderated by the internal control system, the compensation suitability variable had a positive and significant effect on accounting fraud moderated by the internal control system, and the internal control system variable had a positive and significant effect on accounting fraud.

Keywords : fraudulent financial reporting (1), employee morality (2), perceived compensation suitability (3), accounting fraud (4), internal control (5).