

ABSTRAK

Abstrak: Penelitian ini dilakukan untuk mengetahui pengaruh kecintaan terhadap uang, integritas, komitmen organisasi, kesesuaian kompensasi, dan sistem pengendalian internal terhadap kecenderungan kecurangan. Penelitian ini merupakan penelitian kuantitatif dengan pendekatan deskriptif. Penelitian ini menggunakan data primer yang diperoleh dari penyebaran kuesioner secara langsung, kepada pegawai divisi keuangan dan sistem pengendalian internal Perusahaan Daerah Air Minum (PDAM) Tirtanadi Pemprow Sumut dengan jumlah sampel sebanyak 37 responden. Teknik pengambilan sampel pada penelitian ini adalah *purposive sampling*. Analisis data dalam penelitian ini menggunakan analisis model *Structural Equation Modelling* (SEM) dengan alat analisis *smartPLS*. Hasil penelitian ini menyatakan jika kecintaan terhadap uang berpengaruh negatif terhadap kecenderungan kecurangan. Sedangkan integritas, komitmen organisasi, kesesuaian kompensasi dan sistem pengendalian internal tidak berpengaruh terhadap kecenderungan kecurangan.

Kata kunci: *fraud*, kecintaan terhadap uang, integritas, komitmen organisasi, kesesuaian kompensasi, sistem pengendalian internal

ABSTRACT

Abstract: This research was done in purpose to find out the impact of love towards money, integrity, organisation commitment, competition suitability and the internal controlling system towards tendency of fraud. The research is quantitative research with descriptive approach. This research is using primary data which was gained from the direct questionnaire distribution, towards finance division employee and internal controlling system of Tirtanadi Drinking Water Regional Company of North Sumatera Governance with response as much as 37 respondents. The sample taking technique which used on this research is purposive sampling. Data analysis on this research is using Structural Equation Modelling (SEM) model analysis with smartPLS analysis tool. The result of this research is to indicate that the love of money negatively affecting towards tendency of fraud. Meanwhile integrity, organisation commitment, competition suitability and internal controlling system won't affecting towards fraud.

Key words: fraud, love towards money, integrity, organisation commitment, competition suitability, internal controlling system