

ABSTRACT

Background: Bank and financing company one of industry a lot of finding of fraud action. The title "The Effect of Compensation, Internal Control, Organizational Culture on Tendency of Fraud, case study on PT. Wahana Ottomitra Multiartha, Tbk (WOM Finance). The research objectives: to determine the effect of partially and simultaneously, compensation, internal controls, organizational culture on tendency fraud, partially and simultaneously. Method: The type of this research is an explanatory (Associative). The objects of the research are employees of WOM Finance The number of samples is 337, methods of sampling is proportional random sampling using the method is Multistage Sampling, by using the Incidental Sampling Technique. The result and analysis: Based on the results of instruments test, all indicators of each variable is declared valid and reliable, the results of classic assumption test, the data is not multikolinieritas, non heterokedastisitas, and the data were normally distributed, the results of hypothesis test (t test) and (F test), that there are negative influence significantl on partially or simultaneously between suitability of compensation. effectiveness of internal controls, organizational culture on fraud tendency, the results of multiple linear regression, it can be concluded that all variables have an influence on fraud tendency, with regression coefficient varies. The dominant variable in this study is the variable effectiveness of internal control.

Keywords: compensation, internal control, organizational culture, fraud

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ABSTRAK

Latar belakang: Bank dan lembaga keuangan non bank merupakan salah satu industri yang menjadi korban dari *fraud*. Judul penelitian “Pengaruh Kompensasi, Pengendalian Internal, Budaya Organisasi, Terhadap Kecendrungan Fraud pada PT Wahana Ottomitra Multiartha, Tbk (*WOM Finance*)”. Tujuan penelitian: untuk mengetahui pengaruh secara parsial maupun simultan kompensasi, pengendalian internal, budaya organisasi terhadap *fraud* Metode: Penelitian ini merupakan jenis penelitian *explanatory* (Asosiatif). Objek penelitian adalah karyawan *WOM finance*. Jumlah sampel 337 orang, dengan metode pengambilan sampel *proportional random sampling* metode yang digunakan adalah *multistage sampling*, menggunakan teknik *Incidental Sampling*. Hasil dan pembahasan: Berdasarkan hasil uji instrumen seluruh indikator dari setiap variabel dinyatakan valid dan reliabel, hasil uji asumsi klasik data tidak bersifat multikolinieritas, heterokedastisitas serta data terdistribusi secara normal, hasil uji hipotesis (uji t) dan (uji F) bahwa terdapat pengaruh negatif secara signifikan baik secara parsial maupun simultan antara kesesuaian kompensasi. Keefektifan pengendalian internal, budaya organisasi terhadap kecendrungan *fraud*, hasil uji regresi linier berganda, dapat disimpulkan bahwa semua variabel memiliki pengaruh terhadap kecendrungan *fraud*, dengan nilai koefisien regresi yang bervariasi. Variabel dominan pada penelitian ini adalah variabel keefektifan pengendalian internal.

Kata kunci: kompensasi, pengendalian internal, budaya organisasi, *fraud*

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