

ABSTRACT

YUDHA BRATA, 55516120035, Influence of Transformational Leadership Styles and Application of Accounting Information Systems to Fraud (Tangerang Village Fund Management Survey), Thesis, Mercu Buana University Jakarta, 2019.

The research is motivated by the number of corruption cases especially when village fund management is implemented. The research aims to explain the influence of situational leadership style and the application of Accounting Information Systems to the potential for fraud in the management of village funds in Tangerang Regency. This type of quantitative research with survey techniques using closed questionnaire 5 Likert scale choices. Study population 224 people. A sample of 90 people was taken by simple random sampling.

The results showed: 1) Situational leadership style of Tangerang district government in the Good category. 2) Application of SIA in Tangerang Regency Government in the category of Good. 3) Management of village funds has the potential to cause fraud. 4) Situational leadership style has a significant effect on fraud with a negative correlation coefficient value indicating that if the situational leadership style increases, the potential for fraud decreases. 5) The application of SIA has a significant effect on Fraud, with a negative correlation coefficient value indicating that if the application of SIA is high, the potential for fraud is reduced. 6) Situational leadership style and Application of SIA together influence fraud. The determination index (R²) shows that 71.5% of fraud is influenced jointly by the Leadership Style and Application of SIA.

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Keywords: Leadership Style, SIA, Fraud.