Persepsi Fraud Diamond Model Pada Pengelolaan Dana APBN Penanganan Covid-19 dengan Penalaran Moral
sebagai Variabel Moderasi Di Kementerian Sosial Republik Indonesia
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Universitas Gadjah Mada, 2024 | Diunduh dari http://etd.repository.ugm.ac.id/

INTISARI

PERSEPSI *FRAUD DIAMOND MODEL* PADA PENGELOLAAN DANA APBN PENANGANAN COVID-19 DENGAN PENALARAN MORAL SEBAGAI VARIABEL MODERASI DI KEMENTERIAN SOSIAL RI

Penelitian ini bertujuan untuk menguji pengaruh kesesuaian kompensasi, sistem pengendalian internal, budaya organisasi, dan kompetensi, terhadap *fraud* dengan menggunakan penalaran moral sebagai variabel moderasi. Latar belakang penelitian ini adalah adanya *refocusing* kegiatan dan relokasi anggaran kepada aspek penanganan Covid-19 secara cepat, sederhana, dan akuntabel untuk kepentingan masyarakat, tetapi penggunaan dana tersebut mengalami berbagai masalah dalam pelaksanaannya.

Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kuantitatif. Sampel yang digunakan dalam penelitian ini adalah pegawai Kementerian Sosial RI yang berjumlah 100 responden. Data penelitian diperoleh dari hasil pengisian kuesioner dan dianalisis dengan menggunakan teknik analisis SEM dengan bantuan program SEM PLS.

Hasil penelitian ini menunjukkan bahwa kesesuaian kompensasi, sistem pengendalian internal, dan budaya organisasi berpengaruh negatif dan signifikan terhadap *fraud* pada pengelolaan dana APBN penanganan Covid-19. Kompetensi tidak berpengaruh terhadap *fraud* pada pengelolaan dana APBN penanganan Covid-19 Selain itu, level penalaran moral seseorang dapat memperlemah hubungan kesesuaian kompensasi dan sistem pengendalian internal terhadap *fraud*. Level penalaran moral seseorang tidak dapat memberikan hubungan budaya organisasi dan kompetensi terhadap *fraud*.

Kata kunci: *kesesuaian kompensasi, sistem pengendalian internal, budaya organisasi, kompetensi, fraud, penalaran moral, pengelolaan dana APBN penanganan Covid-19.*

ABSTRACT

PERCEPTION OF FRAUD DIAMOND MODEL ON THE MANAGEMENT

OF APBN FUND TO HANDLE COVID-19 USING MORAL REASONING AS

A MODERATING VARIABLES IN THE MINISTRY OF SOCIAL AFFAIRS

REPUBLIC OF INDONESIA

This research aims to examine the effects of compensation suitability, internal control system, organizational culture, and competency on fraud using moral reasoning as a moderating variable. The background to this research is that there was a refocusing of activities and reallocation of the budget to aspects of handling Covid-19 quickly, simply and accountably for the benefit of the community, but the use of these funds had experienced various problems in its implementation.

The approach used in this research was a quantitative approach. The samples used in this research ware employees of the Ministry of Social Affairs Republic of Indonesia, totaling 100 respondents. Research data was obtained from the results of filling out a questionnaire and analysis using SEM analysis techniques with the help of the SEM PLS program.

The results of this research showed that the compensation suitability, internal control systems and organizational culture had a negative and significant effect on fraud in the management of APBN funds for handling Covid-19. Competence had no effects on fraud in the management of APBN funds handle Covid-19. In addition, a person's high level of moral reasoning could reduce the relationship between compensation suitability and the internal control system toward fraud; Meanwhile, a low level of moral reasoning could increase the relationship between compensation suitability and the internal control system toward fraud. A person's level of moral reasoning could not provide a relationship between organizational culture and competence toward fraud.

Key words: *compensation suitability, internal control system, organizational culture, competence, fraud, moral reasoning, management of APBN fund for handling Covid-19.*