

ABSTRACT

Fraud is a deviant act that often occurs in society and is very detrimental to others. The purpose of this study was to examine the effect of pressure, opportunity, rationalization, capability, arrogance and collusion on the tendency of accounting fraud (fraud). The population in this study is the Regional Apparatus Organization (OPD) in Bogor Regency. The research sample used purposive sampling and convenience sampling with the criteria of employees having authority and responsibility for financial management in each Regional Apparatus Organization (OPD) in Bogor Regency. The data in this study were obtained by distributing questionnaires to 121 respondents in 23 offices, 5 agencies and 4 offices in Bogor district. Testing the hypothesis and research instruments using multiple linear regression analysis. The results of the study show that pressure, opportunity, capability, arrogance and collusion have an effect on the tendency of accounting fraud (fraud). Meanwhile, rationalization has no effect on the tendency of accounting fraud (fraud).

Keyword: *pressure, opportunity, rationalization, capability, arrogance, collusion and fraud.*

ABSTRAK

Fraud merupakan tindakan yang menyimpang yang sering terjadi di dalam masyarakat dan sangat merugikan orang lain. Tujuan penelitian ini adalah untuk menguji pengaruh *pressure*, *opportunity*, *rationalization*, *capability*, *arrogance* dan *collusion* terhadap kecenderungan kecurangan akuntansi (*fraud*). Populasi dalam penelitian ini adalah Organisasi Perangkat Daerah (OPD) di Kabupaten Bogor. Sampel penelitian ini menggunakan *metode purposive sampling* dan *convenience sampling* dengan kriteria pegawai yang memiliki wewenang dan tanggung jawab terhadap pengelolaan keuangan pada masing-masing Organisasi Perangkat Daerah (OPD) di Kabupaten Bogor. Data dalam penelitian ini diperoleh dengancara menyebarkan kuesioner kepada 121 responden di 23 Dinas, 5 Badan dan 4 Kantor di Kabupaten Bogor. Pengujian hipotesis dan instrumen penelitian menggunakan alat analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa *pressure*, *opportunity*, *capability*, *arrogance* dan *collusion* berpengaruh terhadap kecenderungan kecurangan akuntansi (*fraud*). Sedangkan, *rationalization* tidak berpengaruh terhadap kecenderungan kecurangan akuntansi (*fraud*).

Kata Kunci: *pressure*, *opportunity*, *rationalization*, *capability*, *arrogance*, *collusion* dan *fraud*.