

ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor yang mempengaruhi kecenderungan kecurangan di penyelenggara pemerintahan Kota Semarang. Faktor yang dapat terpengaruhi kecenderungan kecurangan adalah keadilan distributif, budaya etis organisasi, penegakan peraturan, keadilan prosedural, keefektifan pengendalian intern, komitmen organisasi, asimetri informasi.

Populasi pada penelitian ini yaitu penyelenggara pemerintahan Kota Semarang dimana dengan kriteria pegawai yang bertanggung jawab terhadap pengelolaan keuangan seperti Kasubag, staf keuangan, dan pelaksana teknis. Data dalam penelitian ini diperoleh responden sebanyak 110 responden pada 23 penyelenggara di Kota Semarang. Hasil penelitian ini menunjukkan bahwa asimetri informasi berpengaruh positif signifikan terhadap kecenderungan kecurangan, keadilan distributif dan komitmen organisasi berpengaruh negatif signifikan terhadap kecenderungan kecurangan. Sedangkan budaya etis organisasi, penegakan peraturan, keadilan prosedural, dan keefektifan pengendalian intern tidak berpengaruh signifikan terhadap terjadinya kecurangan.

Kata kunci: keadilan distirbutif, budaya etis organisasi, penegakan peraturan, keadilan prosedural, keefektifan pengendalian intern, komitmen organisasi, dan asimetri infomasi

ABSTRAC

This study aims to analyze the factors that influence the tendency of cheating in Semarang City government administrators. Factors that can be influenced by the tendency of fraud are distributive justice, organizational ethical culture, enforcement of regulations, procedural justice, effectiveness of internal controls, organizational commitment, information asymmetry.

The population in this study is Semarang City government administrators where the criteria are employees who are responsible for financial management such as Head of Subdivision, financial staff, and technical executives. The data in this study were obtained by respondents as many as 110 respondents from 23 organizers in the city of Semarang. The results of this study indicate that information asymmetry has a significant positive effect on the tendency of cheating, distributive justice and organizational commitment have a significant negative effect on the tendency of cheating. Meanwhile, organizational ethical culture, enforcement of regulations, procedural justice, and effectiveness of internal controls do not have a significant effect on the occurrence of fraud.

Keywords: distributive justice, organizational ethical culture, rule enforcement, procedural justice, effectiveness of internal control, organizational commitment, and information asymmetry