

## **ABSTRACT**

*The purpose of this research is to determine the effect of effectiveness of internal control systems, compensation systems, and leadership styles to accounting fraud tendencies in Government sectors. The sampling technique used purposive sampling. Data was collected through questionnaire that given directly to officers from accounting or financing department including heads of financial sub section in Sukoharjo Government office. The data obtained were analyzed by using Statistical Package for Social Sciences (SPSS) through the SPSS 23 software.*

*The results showed that (1) effectiveness of internal control systems had a significant but negative affect to accounting fraud tendencies, (2) compensation systems had not significantly but positive affect to accounting fraud tendencies, and (3) leadership styles had not significantly but negative affect to accounting fraud tendencies.*

**Key Words :** *effectiveness of internal control systems, compensation systems, leadership styles, accounting fraud tendencies.*

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh keefektifan pengendalian internal, kesesuaian kompensasi, dan gaya kepemimpinan terhadap kecenderungan kecurangan akuntansi di sektor pemerintahan. Teknik penentuan sampel penelitian menggunakan *purposive sampling*. Metode pengumpulan data melalui kuisioner yang diberikan secara langsung kepada pegawai subbagian keuangan termasuk kepala subbagian keuangan di seluruh Organisasi Perangkat Daerah (OPD) di Kabupaten Sukoharjo. Pengujian dan analisis data menggunakan *software* SPSS 23.

Hasil penelitian menunjukkan bahwa (1) keefektifan pengendalian internal berpengaruh negatif dan signifikan terhadap kecenderungan kecurangan akuntansi, (2) kesesuaian kompensasi berpengaruh positif dan tidak signifikan terhadap kecenderungan kecurangan akuntansi, dan (3) gaya kepemimpinan berpengaruh negatif dan tidak signifikan terhadap kecenderungan kecurangan akuntansi.

**Kata Kunci :** keefektifan pengendalian internal, kesesuaian kompensasi, gaya kepemimpinan, kecenderungan kecurangan akuntansi.