

ABSTRACT

This study aims to determine the effect of internal control (control environment, control activities and information and communication) on fraud prevention in Private Junior High Schools in South Tangerang. The control environment, control activities and information and communication are independent variables in this study and fraud prevention as the dependent variable.

This type of research is quantitative. In this study, questionnaire filling techniques were used. The population in this study is private junior high school registered in the basic data of primary and secondary education of the Ministry of Education and Culture (Dapodikdasmen-Kemdikbud). While the selection of samples using probability sampling using the area approach (cluster) sampling (sampling by region). So that 48 respondents were obtained from a private junior high school in Pondok Aren, South Tangerang.

The results of this study indicate that the control environment has a negative effect on fraud prevention. Control activities have a positive effect on fraud prevention. Information and communication have a positive effect on fraud prevention.

Keywords: Control environment, control activities, information and communication, fraud prevention



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengendalian internal (lingkungan pengendalian, kegiatan pengendalian dan informasi dan komunikasi) terhadap pencegahan *fraud* pada SMP Swasta di Tangerang Selatan. Lingkungan pengendalian, kegiatan pengendalian dan informasi dan komunikasi merupakan variable independen dalam penelitian ini dan pencegahan *fraud* sebagai variabel dependen.

Jenis penelitian ini adalah kuantitatif. Dalam penelitian ini, digunakan teknik pengisian kuesioner. Populasi dalam penelitian ini adalah SMP swasta yang terdaftar di data pokok pendidikan dasar dan menengah kementerian pendidikan dan kebudayaan (Dapodikdasmen-kemdikbud). Sedangkan pemilihan sampel menggunakan *probability sampling* dengan menggunakan pendekatan area (*cluster*) sampling (sampling menurut daerah). Sehingga didapatkan 48 responden dari SMP swasta di pondok aren, Tangerang selatan.

Hasil penelitian ini menunjukkan bahwa lingkungan pengendalian berpengaruh negatif terhadap pencegahan *fraud*. Kegiatan pengendalian berpengaruh positif terhadap pencegahan *fraud*. Informasi dan komunikasi berpengaruh positif terhadap pencegahan *fraud*.

Kata kunci: Lingkungan pengendalian, kegiatan pengendalian, informasi dan komunikasi, pencegahan *fraud*



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