

## ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh peranan spesialis penipuan (*fraud specialist*) pada penerapan pengendalian internal melalui mediasi pendeteksian penipuan kartu kredit di salah satu bank pemerintah di Jakarta. Penelitian ini menggunakan metode sensus sehingga seluruh populasi yang ada akan digunakan sebagai sampel responden yaitu diambil dari para *fraud specialist* dan audit internal pada salah satu bank pemerintah di Jakarta, yang khusus menangani *fraud* kartu kredit. Data dalam penelitian ini menggunakan data primer yang diperoleh dari kuesioner yang diberikan kepada responden. Data primer dianalisis menggunakan model persamaan struktural yaitu dengan *Partial Least Square* (PLS). Hasil dari penelitian ini menunjukkan bahwa peranan *fraud specialist* berpengaruh terhadap pendeteksian penipuan kartu kredit sebagai variabel mediator, begitu pula pendeteksian penipuan kartu kredit berpengaruh terhadap penerapan pengendalian internal.

Kata kunci: spesialis penipuan, auditor internal, kontrol internal, penipuan kartu kredit, deteksi penipuan kartu kredit

## **ABSTRACT**

*This study aims to analyze the influence of the role of fraud specialists in the implementation of internal control through the mediation of credit card fraud detection in one of the state-owned banks in Jakarta. This study used a census method so that the entire population will be used as the respondents, namely fraud specialists and internal audits at one of the state-owned banks in Jakarta that specialize in handling credit card fraud. The data in this study used primary data obtained from questionnaires given to respondents. Primary data were analyzed using a structural equation model, namely Partial Least Square (PLS). The results of this study indicate that the role of fraud specialists influences the detection of credit card fraud as a mediator variable, as does the detection of credit card fraud influencing the implementation of internal control. However, the role of fraud specialists does not significantly influence the implementation of the company's internal control. There must be other supporting factors in the company.*

**Keywords:** *fraud specialist, internal auditor, internal control, credit card fraud, credit card fraud detection*