

THE EFFECT OF INTERNAL CONTROL SYSTEM AND GOOD CORPORATE GOVERNANCE PRINCIPLES ON FRAUD PREVENTION AND THEIR IMPACT ON THE QUALITY OF FINANCIAL STATEMENTS
Case Study On National Private Commercial Banks Listed On The IDX

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ABSTRACT

This research begins with a phenomenon where several banking sector companies experience increased corruption cases in financial management. The low internal control system and the lack of good corporate governance are opportunities to commit fraud by taking advantage of positions and positions. If these two things are done well, the company can undoubtedly minimize fraud, which will affect the quality of its financial statements.

This study aims to analyze the role of banks in practicing reasonable internal control and governance systems. This research uses a quantitative approach with a causal type of research. The population in this study is a national private commercial bank listed on the Indonesia Stock Exchange. The sample was determined based on the accidental method, with a total sample of 34 established bank companies. The process of collecting primary data using a questionnaire. Data were analyzed and processed using Smart PLS.

The results showed that the internal control system had a positive and significant effect on fraud prevention but no effect on financial reports' quality. At the same time, the principles of good corporate governance have a positive and significant effect on fraud prevention and the quality of financial reports. Fraud prevention has a positive and significant effect on the quality of financial reports.

Keywords: *Internal Control System, Good Corporate Governance, Fraud Prevention, Quality of Financial Reports*

**PENGARUH PENERAPAN *INTERNAL CONTROL SYSTEM* DAN
PRINSIP-PRINSIP *GOOD CORPORATE GOVERNANCE* TERHADAP
PENGENDALIAN *FRAUD* DAN DAMPAKNYA PADA KUALITAS
LAPORAN KEUANGAN**

Studi Kasus Pada Bank Umum Swasta Nasional Yang Terdaftar Di BEI

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ABSTRAK

Penelitian ini diawali dengan fenomena dimana beberapa perusahaan sektor perbankan mengalami peningkatan kasus korupsi dalam pengelolaan keuangan. Rendahnya *Internal Control System* dan belum terlaksananya *Good Corporate Governance* dijadikan sebagai peluang untuk melakukan kecurangan dengan memanfaatkan posisi dan jabatan. Jika kedua hal ini dilakukan dengan baik, perusahaan tentunya dapat meminimalisir terjadinya *fraud* yang akan mempengaruhi kualitas laporan keuangannya.

Penelitian ini bertujuan menganalisis peran bank dalam mempraktikkan *Internal Control System* dan *Good Corporate Governance*. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian kausal. Populasi dalam penelitian ini adalah Bank Umum Swasta Nasional yang terdaftar di Bursa Efek Indonesia. Sampel ditentukan berdasarkan metode aksidental, dengan jumlah sampel sebanyak 34 perusahaan bank konvensional. Proses pengumpulan data primer menggunakan kuesioner. Data dianalisis dan diolah menggunakan *Smart PLS*.

Hasil penelitian menunjukkan bahwa *Internal Control System* berpengaruh positif dan signifikan terhadap pencegahan *fraud*, tetapi tidak berpengaruh terhadap kualitas laporan keuangan. Sedangkan prinsip-prinsip *Good Corporate Governance* berpengaruh positif dan signifikan terhadap pencegahan *fraud* dan juga kualitas laporan keuangan. Pencegahan *fraud* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan.

Kata kunci : *Internal Control System*, *Good Corporate Governance*, Pencegahan *Fraud*, Kualitas Laporan Keuangan