

## ABSTRAK

Penelitian ini berjudul **“Pengaruh Efektivitas Pengendalian Internal, Kesesuaian Kompensasi Dan *Good Corporate Governance* Terhadap Pencegahan Kecurangan”**. Penelitian ini bertujuan untuk mengetahui besarnya pengaruh Efektivitas Pengendalian Internal, Kesesuaian Kompensasi dan *Good Corporate Governance* Terhadap Pencegahan Kecurangan pada BUMN Sektor Transportasi dan Pergudangan Kota Bandung. Metode penelitian yang digunakan dalam penelitian ini adalah metode survey dengan pendekatan deskriptif verifikatif, pengujian hipotesis yang di ajukan, dianalisis berdasarkan teknik statistik yaitu dengan uji normalitas, uji validitas, uji reliabilitas, statistik deskriptif, analisa regresi berganda, analisa korelasi berganda dan koefisien determinasi dengan bantuan program SPSS *For Windows*.

Hasil penelitian menunjukkan bahwa secara parsial efektivitas pengendalian internal, kesesuaian kompensasi dan *good corporate governance* berpengaruh terhadap pencegahan kecurangan. Besarnya efektivitas pengendalian internal sebesar 30,3%, kesesuaian kompensasi sebesar 21,2%, serta *good corporate governance* sebesar 25,1%. Terhadap pencegahan kecurangan.

Secara simultan, efektivitas pengendalian internal, kesesuaian kompensasi dan *good corporate governance* berpengaruh terhadap pencegahan kecurangan. Besarnya pengaruh efektivitas pengendalian internal, kesesuaian kompensasi dan *good corporate governance* berpengaruh terhadap pencegahan kecurangan yaitu sebesar 76,6% sisanya 23,04% dipengaruhi oleh faktor-faktor lain yang tidak diteliti oleh penulis diantaranya ketaatan aturan akuntansi, asimetri informasi, perilaku tidak etis, dan kepuasan kerja.

Kata kunci : Pengendalian Internal, Kesesuaian Kompensasi, *Good Corporate Governance* dan Pencegahan Kecurangan

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*The study was entitled "Effect of Internal Control Effectiveness, Compensation and Good Corporate Governance Compliance Against Fraud Prevention". This study aims to determine the magnitude of influence Effectiveness of Internal Control, Compensation and Compliance Good Corporate Governance Against Fraud Prevention on BUMN Transportation and Warehousing Sector Bandung. The research method used in this research is survey method with descriptive approach verifikatif, hypothesis testing is proposed, analyzed by statistical technique that is with normality test, validity test, reliability test, descriptive statistic, multiple regression analysis, multiple correlation analysis and coefficient of determination with Help SPSS For Windows program.*

*The results showed that partially the effectiveness of internal control, compensation suitability and good corporate governance have an effect on fraud prevention. The amount of internal control effectiveness is 30.3%, compensation suitability is 21.2%, and good corporate governance is 25.1%. Against fraud prevention.*

*Simultaneously, the effectiveness of internal control, compensation suitability and good corporate governance have an effect on fraud prevention. The magnitude of influence of effectiveness of internal control, compensation and good corporate governance have an effect on fraud prevention that is equal to 76,6% 23,04% is influenced by other factors not examined by writer such as obedience of accounting rule, information asymmetry, unethical behavior, And job satisfaction.*

***Keywords : Internal Control, Compensation Compliance, Good Corporate Governance and Fraud Prevention***