

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis besarnya pengaruh Sistem Pengendalian Internal Pemerintah (SPIP) dan Pelaksanaan *Good Government Governance* (GGG) Terhadap *Fraud Prevention* pada Satuan Kerja Perangkat Daerah (SKPD) di Kabupaten Bandung Barat.

Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan pendekatan deskriptif dan verivikatif dengan menggunakan data primer. Populasi pada penelitian adalah Satuan Kerja Perangkat Daerah (SKPD) di Kabupaten Bandung Barat. Seluruh populasi dijadikan sebagai sampel dalam penelitian ini sebanyak 31 SKPD di Kabupaten Bandung Barat. Teknik sampling dalam penelitian ini adalah *non probability sampling* dengan teknik yang diambil yaitu sampling jenuh (sensus). Pengujian hipotesis dilakukan dengan menggunakan analisis regresi logistic menggunakan *software IBM SPSS Statistic 25*.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial Sistem Pengendalian Internal Pemerintah (SPIP) berpengaruh terhadap *Fraud Prevention*, sedangkan Pelaksanaan *Good Government Governance* (GGG) berpengaruh terhadap *Fraud Prevention*. Dimana besarnya pengaruh Sistem Pengendalian Internal Pemerintah sebesar 43,03% terhadap *Fraud Prevention* dan Pelaksanaan *Good Government Governance* (GGG) sebesar 31,68% terhadap *Fraud Prevention*. Secara simultan Sistem Pengendalian Internal Pemerintah (SPIP) dan Pelaksanaan *Good Government Governance* (GGG) terhadap *Fraud Prevention* sebesar 74,6%, sedangkan sisanya yaitu 25,4%.

Kata Kunci: Sistem Pengendalian Internal Pemerintah (SPIP), Pelaksanaan *Good Government Governance* (GGG), *Fraud Prevention*.

ABSTRACT

This study aims to determine and analyze the effect of the Government Internal Control System (SPIP) and the Implementation of Good Government Governance (GGG) on Fraud Prevention at the Regional Work Unit (SKPD) in West Bandung Barat Regency.

The method used in this research is a quantitative method with a descriptive and verificative approach using primary data. The population in the study was the Regional Work Unit (SKPD) in West Bandung Barat Regency. The entire population was used as a sample in this study as many as 31 SKPD in West Bandung Regency. The sampling technique in this study was non-probability sampling with the technique taken, namely saturated sampling (census). Hypothesis testing was carried out using logistic regression analysis using IBM SPSS Statistic 25 software.

Based on the results of the research conducted, it can be seen that partially the Government Internal Control System (SPIP) has an effect on Fraud Prevention, while the Implementation of Good Government Governance (GGG) has an effect on Fraud Prevention. Where the magnitude of the influence of the Government Internal Control System is 43,03% on Fraud Prevention and the Implementation of Good Government Governance (GGG) is 31,68% on Fraud Prevention. Simultaneously, the Government Internal Control System (SPIP) and the Implementation of Good Government Governance (GGG) on Fraud Prevention amounted to 74,6%, while the remaining 25,4%.

Keywords: *Government Internal Control System (SPIP), Implementation of Good Government Governance (GGG), Fraud Prevention.*