

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh peran komite audit, kompetensi auditor internal, dan pemanfaatan teknologi digital terhadap upaya pencegahan kecurangan pada perusahaan. Objek penelitian adalah PT Telkom Akses dan PT INTI yang berlokasi di Kota Bandung. Teknik pengambilan sampel menggunakan probability sampling dengan metode proportionate stratified random sampling, dengan jumlah responden sebanyak 58 orang. Pendekatan yang digunakan adalah metode kuantitatif dengan desain deskriptif dan verifikatif melalui survei menggunakan kuesioner. Teknik analisis data meliputi analisis koefisien korelasi, uji hipotesis, serta analisis koefisien determinasi secara parsial (uji t) dan simultan (uji F). Hasil penelitian menunjukkan bahwa: (1) peran komite audit secara parsial berpengaruh signifikan terhadap pencegahan kecurangan sebesar 25,6%, (2) kompetensi auditor internal berpengaruh signifikan sebesar 24,4%, (3) pemanfaatan teknologi digital berpengaruh signifikan sebesar 25,4%, dan (4) ketiga variabel tersebut secara simultan berpengaruh signifikan terhadap pencegahan kecurangan dengan kontribusi sebesar 75,4%.

Kata Kunci: Peran Komite Audit, Kompetensi Auditor Internal, Pemanfaatan Teknologi Digital, dan Efektivitas Pencegahan Kecurangan

ABSTRACT

This study aims to analyze the influence of the audit committee's role, internal auditor competence, and the utilization of digital technology on fraud prevention efforts within companies. The research was conducted at PT Telkom Akses and PT INTI, located in Bandung City. The sampling technique used was probability sampling with the proportionate stratified random sampling method, involving 58 respondents. This study applied a quantitative approach with a descriptive and verificative design, using a survey method through questionnaire distribution. Data analysis techniques included correlation coefficient analysis, hypothesis testing, and determination coefficient analysis both partially (t-test) and simultaneously (F-test). The results show that: (1) the audit committee's role has a significant partial influence on fraud prevention by 25.6%, (2) internal auditor competence has a significant influence of 24.4%, (3) utilization of digital technology has a significant influence of 25.4%, and (4) all three variables simultaneously have a significant influence on fraud prevention with a total contribution of 75.4%.

Keywords: Audit Committee Role, Internal Auditor Competence, Utilization of Digital Technology, and Fraud Prevention Effectiveness.