PENGARUH EFEKTIFITAS PENGENDALIAN INTERNAL TERHADAP PENCEGAHAN *FRAUD* PADA TELKOM FOUNDATION

ABSTRAK

Penelitian ini bertujuan untuk menguji dan memberikan bukti empiris mengenai pengaruh efektifitas pengendalian internal terhadap pencegahan *fraud* pada Telkom Foundation. Penelitian ini dilatarbelakangi oleh kenyataan bahwa lemahnya penerapan pengendalian internal akan berpotensi menyebabkan terjadinya *fraud.*

Penelitian ini menggunakan data primer yang diperoleh melalui kuesioner yang diisi oleh responden yaitu pegawai Telkom Foundation yang berjumlah 68 orang. Penelitian ini menggunakan *simple random sampling*, pengumpulan data dilakukan dengan mendatangi langsung para responden untuk mengisi kuesioner penelitian. Hipotesis penelitian diuji dengan menggunakan model analisis regresi linier sederhana.

Berdasarkan hasil pengolahan regresi linier sederhana diketahui bahwa efektifitas pengendalian internal berpengaruh terhadap pencegahan *fraud.* Persentase besarnya pengaruh variabel efektifitas pengendalian internal terhadap pencegahan *fraud* adalah sebesar 50,2%.

Kata Kunci : Pengendalian internal, *fraud*

THE EFFECTS OF EFFECTIVENESS OF INTERNAL CONTROL ON FRAUD PREVENTION IN TELKOM FOUNDATION

ABSTRACT

The research aims to examine and provide empirical evidence about the effects of effectiveness of internal control over fraud prevention in Telkom Foundation. The research is motivated by the fact that the weak of internal control implementation will potentially lead to fraud.

This study uses primary data obtained through questionnaires filled out by respondents, they are employees of Telkom Foundation, amounting to 68 people. Simple random sampling is used in this study, and the data is collected from questionnaire that was filled out by respondents. The hypothesis was tested by using simple linear regression analysis model.

Based on the results of the processing of simple linear regression is known that the effectiveness of the internal control effect on the fraud prevention. The percentage of the magnitude of the effect of variable effectiveness of internal control over fraud prevention was 50.2%

Keywords: *Internal control, fraud*