

Pengaruh Sistem Pengendalian Intern Pemerintah (SPIP) terhadap Pencegahan *Fraud* dengan anti *fraud awareness* dan moralitas sebagai variabel pemoderasi di Kementerian Perindustrian (studi kasus Balai Besar di Bandung).

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian intern pemerintah (SPIP) terhadap pencegahan *fraud*, serta menguji pengaruh moderasi anti *fraud awareness* dan moralitas dalam hubungan antara SPIP dengan pencegahan *fraud*. Penelitian dilakukan di Balai Besar di bawah Kementerian Perindustrian yang berlokasi di kota Bandung. Populasi penelitian melibatkan seluruh ASN pada Balai Besar di kota Bandung. Teknik pengambilan sampel menggunakan *probability sampling*. Sampel penelitian berjumlah 84 responden yang terdiri dari Kepala Bidang, Kepala Seksi/Subbag, Fungsional dan staf. Estimasi model penelitian menggunakan pendekatan *Moderating Regression Analysis* (MRA). Hasil penelitian ini menunjukkan bahwa variabel sistem pengendalian intern pemerintah (SPIP) berpengaruh positif terhadap pencegahan *fraud*, sedangkan anti *fraud awareness* dan moralitas mampu menurunkan hubungan sistem pengendalian intern pemerintah terhadap pencegahan *fraud*. Secara teoritis, hasil penelitian dapat memberikan referensi untuk penelitian yang akan datang, selain itu dapat digunakan sebagai evaluasi bagi satuan kerja dalam upaya meningkatkan pencegahan kecurangan.

Kata kunci : *fraud*, pencegahan *fraud*, sistem pengendalian intern pemerintah, *fraud awareness*, moralitas

The effect of the Government Internal Control System (SPIP) on fraud prevention with anti-fraud awareness and morality as moderating variables in the Ministry of Industry (case study at Research Institutes in Bandung)

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ABSTRACT

This study aims to examine the effect of the government internal control system (SPIP) on fraud prevention, and examine the effect of anti-fraud awareness moderation and morality in the relationship between SPIP and fraud prevention. The study was conducted at the research institutes under the Ministry of Industry, located in Bandung. The study population involved all government employee at the research industry in Bandung. The sampling technique uses probability sampling. The research sample of 84 respondents consisting of Head of Section, Head of Section / Subdivision, Functional and staff. Estimation of the research model uses the Moderating Regression Analysis (MRA) approach. The results of this study indicate that the variable of the government internal control system (SPIP) has a positive effect on fraud prevention, while anti-fraud awareness and morality can reduce the relationship between the government's internal control system on fraud prevention. Theoretically, the results of research can provide a reference for future research, in addition it can be used as an evaluation for work units in an effort to improve fraud prevention

Keywords: *fraud, fraud prevention, government internal control system, fraud awareness, morality*