

## **ABSTRACT**

NETTI RISMAWATI.2023. The Influence of Internal Control and Good Corporate Governance on Fraud Prevention in the Financial Management of OKU Regency Local Government "A Study at the Financial and Asset Management Agency of OKU Regency". This study was under the guidance of Dr. E. Mardiah Kenamon, S.E., M.Si and Eka Meiliy Dona, S.E., M.Si., Ak., CA.

This study aimed to determine the influence of internal control and good corporate governance on fraud prevention in the financial management of OKU Regency Local Government, a study at the Financial and Asset Management Agency of OKU Regency. The data analysis technique used was Multiple Linear Regression. Based on the partial analysis results, there was an influence of internal control on fraud prevention in the financial management of OKU Regency Local Government with a calculated t-value of 3.391. The variable of good corporate governance had an influence on fraud prevention in the financial management of OKU Regency Local Government with a calculated t-value of 2.342. Simultaneously, there was an influence of internal control and good corporate governance on fraud prevention in the financial management of OKU Regency Local Government. The obtained coefficient of determination ( $R^2$ ) was 0.873. This indicated a significant contribution of internal control and good corporate governance to fraud prevention in the financial management of OKU Regency Local Government, accounting for 87.3%, while the remaining 12.7% was influenced by other variables outside the scope of this study, such as performance measurement and auditor ethics.

Keywords: Internal Control, Good Corporate Governance, Fraud.

## ABSTRAK

NETTI RISMAWATI.2023. Pengaruh Pengendalian Internal Dan *Good Corporate Governance* Terhadap Pencegahan *Fraud* Dalam Pengelolaan Keuangan Daerah Kabupaten OKU “Studi Pada Badan Keuangan Dan Aset Daerah Kabupaten OKU”. Skripsi Ini Di Bimbing Oleh Dr.E.Mardiah Kenamon,S.E.,M.Si Dan Eka Meiliy Dona,S.E.,M.Si.,Ak.,CA

Penelitian ini bertujuan untuk mengetahui pengaruh pengendalian internal dan *good corporate governance* terhadap pencegahan *fraud* dalam pengelolaan keuangan daerah kabupaten OKU studi Pada Badan Keuangan Dan Aset Daerah Kabupaten OKU. Teknik analisis data yang digunakan adalah Regresi Linear Berganda. Berdasarkan hasil analisis secara parsial ada pengaruh pengendalian internal terhadap pencegahan *fraud* dalam pengelolaan keuangan daerah kabupaten OKU dengan nilai t hitung sebesar 3,391. Variabel *good corporate governance* ada pengaruh *good corporate governance* terhadap pencegahan *fraud* dalam pengelolaan keuangan Daerah Kabupaten OKU dengan nilai t hitung sebesar 2,342. Secara simultan didapatkan ada pengaruh pengendalian internal dan *good corporate governance* terhadap pencegahan *fraud* dalam pengelolaan keuangan Daerah Kabupaten OKU. Koefisien determinasi ( $R^2$ ) yang diperoleh sebesar 0,873. Hal ini menunjukkan berarti sumbangan pengaruh pengendalian internal dan *good corporate governance* terhadap pencegahan *fraud* dalam pengelolaan keuangan Daerah Kabupaten OKU sebesar 87,3% sedangkan sisanya 12,7% dipengaruhi oleh variabel lain diluar penelitian ini yaitu yaitu pengukuran kinerja dan etika auditor.

Kata Kunci : Pengendalian Internal,*Good Corporate Governance*,*Fraud*

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