ABSTRAK

SRI AYU DEVILIA SAPUTRI. 2025. ***Pengaruh Penerapan Sistem Pengendalian Internal dan Good Corporate Governance Terhadap Pencegahan Fraud (Studi Kasus Pada PT BANK BRI CABANG PANAKKUKANG).*** **Skripsi Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Muchriana Muchran dan Mellisyah.**

Penelitian ini bertujuan untuk mengetahui bagaimanakah pengaruh penerapan sistem pengendalian internal dan *good corporate governance* terhadap pencegahan *fraud* (studi kasus pada PT BANK BRI CABANG PANAKKUKANG). Populasi dalam penelitian ini adalah karyawan di kantor PT BRI CABANG PANAKKUKANG. Teknik pengambilan sampel menggunakan Teknik purposive sampling. Total sampel yang mengisi kuesioner penelitian ini berjumlah 40 orang yang terdiri dari karyawan yang bekerja di kantor PT BANK BRI CABANG PANAKKUKANG. Pengolahan dan analisis data menggunakan analisis regresi linear berganda dengan bantuan software SPSS (Statistical Product and Service Solution). Pengujian data yang digunakan untuk regresi linear berganda adalah uji kualitas dan uji asumsi klasik. Hasil penelitian ini menunjukan bahwa sistem pengendalian internal berpengaruh positif dan signifikan terhadap pencegahan fraud. Sedangkan good corporate governance berpengaruh positif tetapi tidak signifikan terhadap pencegahan fraud.

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

ABSTRACT

SRI AYU DEVILIA SAPUTRI, 2025. *The Effect of Implementing Internal Control Systems and Good Corporate Governance on Fraud Prevention (Case Study at PT BANK BRI PANAKKUKANG BRANCH)*. Thesis. Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Muchriana Muchran and Mellisyah.

This study aims to determine the effect of implementing internal control systems and good corporate governance on fraud prevention (case study at PT BANK BRI PANAKKUKANG BRANCH). The population in this study were employees at the PT BRI PANAKKUKANG BRANCH office. The sampling technique used purposive sampling technique. The total sample that filled out the research questionnaire was 40 people consisting of employees who work at the PT BANK BRI PANAKKUKANG BRANCH office. Data processing and analysis used multiple linear regression analysis with the help of SPSS (Statistical Product and Service Solution) software. The data testing used for multiple linear regression is the quality test and the classical assumption test. The results of this study indicate that the internal control system has a positive and significant effect on fraud prevention. While good corporate governance has a positive but not significant effect on fraud prevention.

Keywords: *Internal Control System, Good Corporate Governance, Fraud Prevention*