

ABSTRAK

“Pengaruh Sistem Pengendalian Internal, Kesesuaian Kompensasi, dan Budaya Etis Organisasi terhadap Pencegahan Pencegahan *Fraud* (Studi Kasus di PT X)”

Penelitian ini bertujuan untuk menguji kembali pengaruh pengendalian internal, kompensasi, dan budaya organisasi terhadap pencegahan fraud dikarenakan masih ada kesenjangan pada hasil penelitian sebelumnya dan adanya fenomena permasalahan masih sering terjadi kasus *fraud*. Penelitian ini merupakan penelitian asosiatif dengan menggunakan data kuantitatif yang diperoleh menggunakan kuesioner kepada 32 pegawai PT X. Data yang dikumpulkan dianalisis menggunakan metode statistik *regresi berganda*. Berdasarkan hasil analisis dapat disimpulkan bahwa kesesuaian kompensasi, sistem pengendalian internal, dan budaya etis, baik secara parsial dan simultan memiliki dampak signifikan terhadap pengurangan kecurangan karena ketiga variabel memiliki nilai Sig. adalah: kesesuaian kompensasi sebesar 0.031, 0.019, dan 0.014.

Kata kunci: kesesuaian kompensasi, sistem pengendalian internal, dan budaya etis, *fraud*

ABSTRACT

“The Influence of Internal Control Systems, Compensation Suitability, and Organizational Ethical Culture on Fraud Prevention (Case Study at PT X)”

This research aims to re-examine the influence of internal control, compensation and organizational culture on fraud prevention because there are still gaps in the results of previous research and the problem phenomenon is that fraud cases still frequently occur. This research is associative research using quantitative data obtained using questionnaires from 32 PT X's employees. The collected data was analyzed using multiple regression statistical methods. Based on the results of the analysis, it can be concluded that the suitability of compensation, internal control system and ethical culture, both partially and simultaneously, have a significant impact on reducing fraud because the three variables have a Sig value. are: compensation suitability of 0.031, 0.019, and 0.014.

Keywords: *suitability of compensation, internal control system, and ethical culture, fraud*