EFEKTIVITAS PENGENDALIAN INTERNAL DAN IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* DALAM MENCEGAH *FRAUD* (SUATU SURVEI PADA DINAS KEBAKARAN DAN PENANGGULANGAN BENCANA KOTA BANDUNG)

ABSTRAK

Oleh:

Nanda Nur Anisa

1112211078

Penyalahgunaan prinsip akuntansi atau *fraud* menjadi isu krusial dalam sektor publik, termasuk di lingkungan Dinas Kebakaran dan Penanggulangan Bencana (Diskar PB) Kota Bandung. Hasil pra-survei menunjukkan adanya potensi kecurangan berupa ketidakakuratan data laporan keuangan, penyalahgunaan aset, serta kelemahan sistem pengendalian internal. Selain itu, implementasi prinsip-prinsip *good corporate governance* (GCG) seperti transparansi dan akuntabilitas belum diterapkan secara optimal. Permasalahan ini mendorong pentingnya penelitian mengenai efektivitas pengendalian internal dan penerapan GCG dalam mencegah *fraud* di instansi pemerintah.

Penelitian ini bertujuan untuk menganalisis pengaruh efektivitas pengendalian internal dan penerapan *good corporate governance* (GCG) terhadap pencegahan *fraud* pada Dinas Kebakaran dan Penanggulangan Bencana (Diskar PB) Kota Bandung. Metode yang digunakan adalah kuantitatif dengan teknik analisis regresi linier berganda. Data dikumpulkan melalui kuesioner dari 60 responden.

Hasil penelitian menunjukkan bahwa efektivitas pengendalian internal berpengaruh signifikan terhadap pencegahan *fraud* dengan nilai signifikansi 0,035 dan koefisien regresi 0,153. Selain itu, penerapan g*ood corporate governance* juga berpengaruh signifikan terhadap pencegahan *fraud* dengan nilai signifikansi 0,000 dan koefisien regresi 0,819. Secara simultan, kedua variabel ini berpengaruh signifikan dengan nilai f_{hitung} 197,858 dan signifikansi 0,000. Nilai R Square sebesar 0,874 menunjukkan bahwa kedua variabel tersebut mampu menjelaskan 87,4% dari pencegahan *fraud*, sementara sisanya 12,6% dipengaruhi oleh faktor lain.

Penelitian ini mendukung teori keagenan yang menyatakan bahwa pengawasan yang baik dan tata kelola yang efektif dapat mencegah terjadinya *fraud*. Disarankan agar Diskar PB terus meningkatkan efektivitas pengendalian internal dan penerapan GCG guna meminimalisir risiko kecurangan.

Kata Kunci: Pengendalian Internal, *Good Corporate Governance (GCG)*, Pencegahan *Fraud*, Diskar PB Kota Bandung.

THE EFFECTIVENESS OF INTERNAL CONTROL AND THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE IN FRAUD PREVENTION
(A SURVEY AT THE FIRE AND DISASTER MANAGEMENT AGENCY OF BANDUNG CITY)

ABSTRACT

By:
Nanda Nur Anisa
1112211078

The misuse of accounting principles, or fraud, is a critical issue in the public sector, including within the Fire and Disaster Management Agency (Diskar PB) of Bandung City. Preliminary surveys indicate potential fraudulent activities such as inaccurate financial reporting, asset misappropriation, and weaknesses in internal control systems. Additionally, the implementation of Good Corporate Governance (GCG) principles—such as transparency and accountability—has not been fully optimized. These issues highlight the importance of investigating the effectiveness of internal controls and the application of GCG in preventing fraud within government institutions.

This study aims to analyze the effect of internal control effectiveness and the implementation of Good corporate governance (GCG) on fraud prevention at the Fire and Disaster Management Agency (Diskar PB) of Bandung City. The research method used is quantitative with multiple linear regression analysis techniques. Data were collected through questionnaires from 60 respondents.

The results show that internal control effectiveness has a significant effect on fraud prevention, with a significance value of 0.035 and a regression coefficient of 0.153. In addition, the implementation of Good corporate governance also has a significant effect on fraud prevention, with a significance value of 0.000 and a regression coefficient of 0.819. Simultaneously, both variables have a significant effect with an F-value of 197.858 and a significance of 0.000. The R Square value of 0.874 indicates that both variables explain 87.4% of fraud prevention, while the remaining 12.6% is influenced by other factors.

This study supports agency theory, which states that good supervision and effective governance can prevent fraud. It is recommended that Diskar PB continuously improve internal control effectiveness and GCG implementation to minimize fraud risk.

Keywords: *Internal Control, Good Corporate Governance (GCG), Fraud Prevention, Diskar PB Bandung City.*