ABSTRAK

Fakultas Ekonomi dan Bisnis

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Pengaruh Mekanisme *Good Corporate Governance, Anti-Fraud Awareness,* Sistem Pengendalian Internal dan Peran Audit Internal Terhadap Pencegahan *Fraud* Serta Tinjauannya Dari Sudut Pandang Islam Pada PT. Bank Mandiri (Persero) Tbk Area Jakarta Cikini

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Mekanisme *Good Corporate Governance*, *Anti-Fraud Awareness*, Sistem Pengendalian Internal dan Peran Audit Internal Terhadap Pencegahan *Fraud* serta tinjauannya dari sudut pandang Islam. Pada penelitian menggunakan data primer dalam bentuk penyebaran kuesioner. Responden dalam penelitian ini berjumlah 41 orang yang merupakan tim auditor internal, terdiri dari *Area Business Control* dan *Branch Business Control* yang memiliki fungsi sebagai pemeriksa atau auditor segala kegiatan bisnis di Bank Mandiri Area Jakarta Cikini. Teknik pengambilan sampel dalam penelitian ini adalah *non probability sampling* dengan teknik sampling jenuh (sensus) yang kemudian data tersebut diolah menggunakan aplikasi SPSS versi 24.0. Hasil penelitian ini menunjukkan bahwa mekanisme *Good Corporate Governance*, *anti-fraud awareness*, sistem pengendalian internal dan peran audit internal berpengaruh secara signifikan terhadap pencegahan *fraud.* Serta secara keseluruhan dalam perspektif Islam bahwa Mekanisme *Good Corporate Governance*, *Anti-Fraud Awareness*, Sistem Pengendalian Internal dan Peran Audit Internal Terhadap Pencegahan *Fraud* sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadits.

Kata Kunci : *Good Corporate Governance*, *Anti fraud awareness*, Sistem Pengendalian Internal, Peran Audit Internal, Pencegahan *Fraud*.

ABSTRACT

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The Influence of the Good Corporate Governance Mechanisms, Anti-Fraud Awareness, Internal Control Systems and the Role of Internal Audit on Fraud Prevention and its Overview from an Islamic Perspective at PT. Bank Mandiri (Persero) Tbk Jakarta Cikini Area.

Abstract Description

This study aims to examine the effect of Good Corporate Governance Mechanisms, Anti-Fraud Awareness, Internal Control Systems and the Role of Internal Audit on Fraud Prevention its Overview from an Islamic Perspective. In this study, primary data was used in the form of distributing questionnaires. Respondents in this study amounted to 41 people who are an internal auditor team, consisting of Area Business Control and Branch Business Control which have the function of inspectors or auditors for all business activities at Bank Mandiri Jakarta Cikini Area. The sampling technique in this study was non-probability sampling with saturated sampling technique (census) which then the data was processed using the SPSS version 24.0 application. The results of this study indicate that the mechanisms of Good Corporate Governance, anti-fraud awareness, internal control systems and the role of internal audit have a significant effect on fraud prevention. As a whole, from an Islamic perspective, the Good Corporate Governance Mechanism, Anti-Fraud Awareness, Internal Control Systems and the Role of Internal Audit for Fraud Prevention have fully complied with Islamic law in every supporting variable as stated in the Al-Qur'an and Hadith.

Keywords: *Good Corporate Governance Mechanisms, Anti-Fraud Awareness, Internal Control Systems and the Role of Internal Audit, Fraud Prevention.*