ABSTRAK

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Pengaruh Audit Internal, Good Corporate Governance (GCG) dan Budaya Organisasi Terhadap Pencegahan Kecurangan (*Fraud*) Dimoderasi Oleh Pengendalian Internal serta Tinjauannya dalam Sudut Pandang Islam (Studi Kasus pada PT. Bank Syariah Indonesia, Tbk)

Uraian Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh audit internal, *Good Corporate Governance* (GCG) dan budaya organisasi terhadap pencegahan kecurangan (*fraud*) dimoderasi oleh pengendalian internal. Data penelitian ini diambil melalui penyebaran kuesioner. Responden dalam penelitian ini adalah adalah pegawai PT. Bank Syariah Indonesia, Tbk di unit kerja WCA (*Wholesale & Corporate Center Audit Group*). Berdasarkan metode *purposive sampling*, total responden dalam penelitian ini sebanyak 115 responden. Aplikasi yang digunakan untuk menguji hubungan variabel dalam penelitian ini adalah SmartPLS versi 4.1. Hasil penelitian ini menunjukkan audit internal, GCG dan budaya organisasi berpengaruh positif terhadap pencegahan kecurangan (*fraud*). Pengaruh audit internal dengan pengendalian internal sebagai variabel moderasi berpengaruh positif terhadap pencegahan kecurangan (*fraud*). Sedangkan pengaruh GCG dan budaya organisasi dengan pengendalian internal sebagai variabel moderasi tidak berpengaruh terhadap pencegahan kecurangan (*fraud*).

Kata Kunci: Audit Internal, *Good Corporate Governance*, Budaya Organisasi, Pencegahan Kecurangan (*Fraud*) dan Pengendalian Internal.

ABSTRACT

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The Influence of Internal Audit, Good Corporate Governance (GCG), and Organizational Culture on Fraud Prevention Moderated by Internal Control and Its Perspective from an Islamic Viewpoint (A Case Study on PT. Bank Syariah Indonesia, Tbk).

Abstract Description

This study aims to examine the influence of internal audit, Good Corporate Governance (GCG), and organizational culture on fraud prevention, moderated by internal control. The data for this research was collected through the distribution of questionnaires. The respondents in this study were employees of PT. Bank Syariah Indonesia, Tbk at the WCA (Wholesale & Corporate Center Audit Group) unit. Using purposive sampling, the total number of respondents in this study was 115. The application used to test the relationships between variables in this study was SmartPLS version 4.1. The results of this study show that internal audit, GCG, and organizational culture have a positive effect on fraud prevention. The effect of internal audit, with internal control as a moderating variable, has a positive effect on fraud prevention. However, the effect of GCG and organizational culture, with internal control as a moderating variable, does not have an impact on fraud prevention.

Keywords: Internal Audit, Good Corporate Governance, Organizational Culture, Fraud Prevention, and Internal Control.