

**ANALISIS PERSEPSI PEGAWAI TERHADAP DETEKSI
OCCUPATIONAL FRAUD MELALUI NEW FRAUD STAR THEORY
(STUDI KASUS PADA PT XYZ)**

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INTISARI

Tujuan – Tujuan penelitian ini adalah untuk menguji faktor – faktor yang melandasi terjadinya *occupational fraud* serta menganalisis upaya pencegahan yang tepat dan belum terdapat dalam sistem pengendalian internal perusahaan terhadap *occupational fraud* menurut pegawai.

Metode Penelitian – Penelitian ini menggunakan metode penelitian *mix method*. Pada fase pertama menggunakan metode kuantitatif dengan menyebarkan kuesioner kemudian dilakukan analisis menggunakan regresi liner berganda. Selanjutnya pada fase kedua, dilakukan wawancara untuk memperdalam hasil hipotesis yang didapatkan dari fase kuantitatif.

Temuan – Temuan dari penelitian menyimpulkan bahwa hanya variabel peluang, rasionalisasi dan budaya organisasi yang berpengaruh signifikan terhadap tindakan *occupational fraud*, sedangkan variabel tekanan, kemampuan, lingkup eksternal dan lingkup internal tidak berpengaruh signifikan terhadap *occupational fraud*. Hipotesis ini diperdalam dengan adanya wawancara yang dilakukan sehingga menemukan bahwa hanya hasil hipotesis variabel lingkup eksternal dan lingkup internal yang tidak terdukung. Sedangkan beberapa upaya dapat dilakukan untuk menurunkan peningkatan *occupational fraud* seperti dengan meningkatkan pengawasan yang dilakukan oleh manajemen dan satuan pengawas internal, meningkatkan jumlah SDM auditor, meningkatkan kemampuan auditor hingga penerapan *whistleblowing incentive*.

Orisinalitas – Penelitian menguji teori *fraud* terbaru yaitu *New Fraud Star Theory* dengan objek penelitian berupa perusahaan keuangan di Indonesia. Selain itu, menganalisis upaya terbaru yang sebaiknya perusahaan dalam bidang tersebut dapat lakukan untuk menurunkan resiko *fraud* pada perusahaan.

Kata Kunci : *Occupational Fraud, Upaya Penanganan Fraud, Fraud Theory*

**EMPLOYEE PERCEPTION ANALYSIS OF DETECTION
OCCUPATIONAL FRAUD THROUGH THE NEW FRAUD STAR
THEORY
(CASE STUDY AT PT XYZ)**

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ABSTRACT

Objectives - The objectives of this study were to examine the factors underlying the occurrence of occupational fraud and to analyze appropriate prevention measures that were not yet included in the company's internal control system for occupational fraud according to employees.

Research Methods - This research uses a mix research method. In the first phase, the quantitative method was used by distributing questionnaires and then an analysis was carried out using multiple linear regression. Furthermore, in the second phase, interviews were conducted to deepen the results of the hypothesis obtained from the quantitative phase.

Findings - From the study, it could be concluded that only the variables of opportunity, rationalization and organizational culture had a significant effect on occupational fraud, while the variables of pressure, ability, external scope and internal scope did not have a significant effect on occupational fraud. This hypothesis was deepened by the interviews conducted so that it was found that only the results of the external and internal scope variable hypotheses were not supported. Meanwhile, several efforts can be made to reduce the increase in occupational fraud, such as by increasing supervision carried out by management and the internal supervisory unit, increasing the number of auditors' human resources, increasing the ability of auditors to implement whistleblowing incentives.

Originality – Research tests the latest fraud theory, namely the New Fraud Star Theory with the objects of research were financial companies in Indonesia. In addition, there is need to analyze the latest efforts that companies in this field should be able to do to reduce the risk of fraud in the company.

Keywords: *Occupational Fraud, Fraud Handling Efforts, Fraud Theory*