

ABSTRAK

Tujuan dari penelitian ini adalah melakukan analisis pengaruh *good corporate governance* dan sistem pengendalian internal terhadap pencegahan *fraud* pada klaim covid-19 di rumah sakit. Penelitian ini menggunakan dua variabel bebas yaitu *good corporate governance* dan sistem pengendalian internal serta satu variabel terikat yaitu pencegahan *fraud*. Variabel *good corporate governance* terdiri dari transparansi, akuntabilitas, tanggung jawab, independen serta kewajaran dan kesetaraan. Variabel sistem pengendalian internal terdiri dari lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi serta pemantauan. Variabel pencegahan *fraud* terdiri dari penyusunan pedoman dan kebijakan pencegahan *fraud*, pengembangan budaya pencegahan *fraud*, pengembangan pelayanan berorientasi kendali mutu dan kendali biaya, serta pembentukan tim pencegahan *fraud*. Sampel yang digunakan pada penelitian ini adalah sebanyak 40 responden yang berasal dari rumah sakit pemerintah yang merupakan rujukan pasien covid-19. Pengujian dilakukan dengan menggunakan uji validitas dan reliabilitas, uji regresi linier berganda, uji koefisien determinasi, uji F dan uji t.

Hasil dari penelitian ini menunjukkan bahwa *good corporate governance* tidak berpengaruh secara signifikan terhadap pencegahan *fraud* yang ditunjukkan oleh hasil uji t dengan nilai signifikansi $> 0,05$ dan nilai t hitung $< t$ table sehingga hipotesis ditolak. Sedangkan untuk sistem pengendalian internal berpengaruh secara signifikan terhadap pencegahan *fraud* yang ditunjukkan oleh hasil uji t dengan nilai signifikansi $< 0,05$ dan nilai t hitung $> t$ table sehingga hipotesis diterima.

Kata kunci : *good corporate governance*, sistem pengendalian internal, pencegahan *fraud*

ABSTRACT

The purpose of this study is to analyze the effect of good corporate governance and internal control systems on preventing fraud on Covid-19 claims in hospitals. This study uses two independent variables, namely good corporate governance and internal control systems and one dependent variable, namely fraud prevention. Good corporate governance variables consist of transparency, accountability, responsibility, independence and fairness and equality. Internal control system variables consist of control environment, risk assessment, control activities, information and communication as well as monitoring. Fraud prevention variables consist of developing guidelines and policies for preventing fraud, developing a culture of fraud prevention, developing services oriented towards quality control and cost control, and establishing a fraud prevention team. The sample used in this study were 40 respondents from government hospitals which were referrals for Covid-19 patients. Tests were carried out using validity and reliability tests, multiple linear regression tests, coefficient of determination tests, F tests and t tests.

The results of this study indicate that good corporate governance has no significant effect on fraud prevention as indicated by the results of the t test with a significance value of > 0.05 and $t \text{ count} < t \text{ table}$ so that the hypothesis is rejected. Meanwhile, the internal control system has a significant effect on fraud prevention as indicated by the results of the t test with a significance value < 0.05 and $t \text{ count} > t \text{ table}$ so that the hypothesis is accepted

Keywords: good corporate governance, internal control system, fraud prevention