

Ringkasan

Penelitian ini merupakan jenis penelitian kuantitatif dengan menyebar kuesioner terhadap rumah sakit yang terdaftar dalam Majelis Pembina Kesehatan Umum (MPKU) Jawa Tengah tahun 2022. Tujuan penelitian ini yaitu untuk mengetahui bagaimana pengaruh variabel pengendalian internal dan *good corporate governance* terhadap pencegahan *fraud*, serta untuk mengetahui apakah variabel moralitas memoderasi pengaruh pengendalian internal dan *good corporate governance* terhadap pencegahan *fraud*. Teori yang digunakan sebagai dasar dalam penelitian ini yaitu teori segitiga kecurangan (*fraud triangle*). Populasi dalam penelitian ini adalah rumah sakit yang terdaftar dalam Majelis Pembina Kesehatan Umum (MPKU) Jateng. Total populasi berjumlah 50 rumah sakit. Metode penentuan sampel dilakukan dengan metode *purposive sampling* sehingga didapatkan jumlah sampel sebanyak 41 rumah sakit yang memenuhi kriteria dalam penelitian ini. Variabel independen diukur dengan variabel pengendalian internal yang diukur dengan indikator lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan dan *good corporate governance* yang diukur dengan indikator transparansi, akuntabilitas, independensi, pertanggungjawaban, serta kewajaran. Variabel moderasi moralitas diukur dengan indikator *pre conventional*, *conventional*, dan *post conventional*. Data yang terkumpul dianalisis menggunakan SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian ini menunjukkan bahwa: 1. Pengendalian internal tidak berpengaruh terhadap pencegahan *fraud*, 2. *Good corporate governance* berpengaruh positif terhadap pencegahan *fraud*, 3. Moralitas tidak memoderasi pengendalian internal terhadap pencegahan *fraud*, 4. Moralitas tidak memoderasi *good corporate governance* terhadap pencegahan *fraud*. Penelitian ini mempunyai dua implikasi yaitu implikasi teoritis dan implikasi praktis. Implikasi teoritis dalam penelitian ini yaitu keterkaitan antara variabel pengendalian internal, *good corporate governance*, dan moralitas mampu memberikan pengetahuan ilmu akuntansi yang berhubungan dengan faktor-faktor yang mempengaruhi pencegahan *fraud* di Rumah Sakit Muhammadiyah Indonesia, khususnya Jawa Tengah. Selain itu hasil penelitian ini juga dapat memberikan kajian teoritis terhadap pengembangan teori yang dipakai dalam penelitian ini yaitu teori segitiga kecurangan (*fraud triangle*) yang berkaitan dengan pencegahan *fraud*. Implikasi praktis dalam penelitian ini adalah dapat dijadikan sebagai masukan kepada manajemen rumah sakit untuk lebih meningkatkan peran pengendalian internal, *Good Corporate Governance*, dan moralitas dalam upaya pencegahan *fraud*.

Kata kunci: *Pengendalian Internal, Good Corporate Governance, Moralitas, Pencegahan Kecurangan (Fraud).*

SUMMARY

This research is a type of quantitative research by distributing questionnaires to hospitals registered in the Public Health Supervisory Council (MPKU) Central Java in 2022. The purpose of this study is to find out how the influence of internal control variables and good corporate governance on fraud prevention, and to find out whether the morality variable moderates the effect of internal control and good corporate governance on fraud prevention. The theory used as the basis in this research is the fraud triangle theory. The population in this study were hospitals registered in the Central Java Public Health Supervisory Council (MPKU). The total population is 50 hospitals. The method of determining the sample was carried out by purposive sampling method so that the number of samples obtained was 41 hospitals that met the criteria in this study. The independent variables were measured by internal control variables which were measured by indicators of the control environment, risk assessment, control activities, information and communication, as well as monitoring and good corporate governance which were measured by indicators of transparency, accountability, independence, responsibility, and fairness. The moderating variable of morality is measured by pre conventional, conventional, and post conventional indicators. The collected data was analyzed using SPSS (Statistical Product and Service Solutions).

The results of this study indicate that: 1. Internal control has no effect on fraud prevention, 2. Good corporate governance has a positive effect on fraud prevention, 3. Morality does not moderate internal control on fraud prevention, 4. Morality does not moderate good corporate governance towards fraud prevention. This research has two implications, namely theoretical implications and practical implications. The theoretical implication in this study is that the interrelationships between internal control variables, good corporate governance, and morality are able to provide knowledge of accounting science related to the factors that influence fraud prevention at Muhammadiyah Hospital in Indonesia, especially Central Java. In addition, the results of this study can also provide a theoretical study of the development of the theory used in this study, namely the fraud triangle theory related to fraud prevention. The practical implication in this research is that it can be used as input to hospital management to further enhance the role of internal control, Good Corporate Governance, and morality in fraud prevention efforts.

Keywords: Internal Control, Good Corporate Governance, Morality, Fraud Prevention.