

RINGKASAN

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh implementasi pengendalian internal terhadap pencegahan kecurangan dalam proses klaim Jaminan Kesehatan Nasional (JKN), menggunakan lima komponen pengendalian internal yang tertuang dalam *COSO Framework*, yaitu *Control Environment*, *Risk Assessment*, *Control Activities*, *Information & Communication*, dan *Monitoring*. Penelitian ini menggunakan metode kuantitatif. Data diperoleh menggunakan teknik wawancara dan penyebaran kuisioner kepada responden. Teknik analisis data dalam penelitian ini menggunakan metode regresi linear berganda. Unit analisis dalam penelitian ini adalah Personel Tim Pencegahan Kecurangan JKN pada setiap Rumah Sakit. Penelitian ini dilakukan di lima rumah sakit di Kabupaten Banyumas, antara lain RSUD Ajibarang, RSUD Banyumas, RSU Ananda, RS Islam, dan RSU Sinar Kasih. Hasil penelitian yang telah diperoleh menunjukkan bahwa variable *Control Environment*, *Risk Assessment*, *Control Activities* dan *Monitoring* berpengaruh signifikan positif terhadap variable pencegahan kecurangan. Sedangkan variable *Information & Communication* tidak berpengaruh signifikan terhadap variable pencegahan kecurangan.

Kata Kunci: Pengendalian Internal, COSO, *Control Environment*, *Risk Assessment*, *Control Activities*, *Information & Communication*, *Monitoring*, JKN, Pencegahan Kecurangan.

SUMMARY

This study aims to examine and analyze the effect of implementing internal control on fraud prevention in the National Health Insurance (JKN) claim process, using five components of internal control contained in the COSO Framework, namely Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring. This research uses quantitative methods. Data obtained using interview techniques and questionnaires to respondents. The data analysis technique in this study used multiple linear regression methods. The unit of analysis in this study was the JKN Fraud Prevention Team personnel at each hospital. This research was conducted in five hospitals in Banyumas Regency, including the Ajibarang Hospital, Banyumas Hospital, Ananda Hospital, Islam Hospital, and Sinar Kasih Hospital. The results of the research that have been obtained indicate that the variable Control Environment, Risk Assessment, Control Activities and Monitoring has a significant positive effect on the variable fraud prevention. Meanwhile, the Information & Communication variable has no significant effect on the fraud prevention variable.

Keywords: Internal Control, COSO, Control Environment, Risk Assessment, Control Activities, Information & Communication, Monitoring, JKN, Fraud Prevention