

## ABSTRAKSI

Tujuan penelitian ini adalah untuk mengetahui pengaruh peran auditor internal, pengendalian internal, dan implementasi *good corporate governance* yang dimiliki perusahaan terhadap pencegahan *fraud*. Penelitian ini dilakukan di salah satu Badan Usaha Milik Daerah Kota Semarang yaitu PDAM Tirta Moedal Kota Semarang .

Pengumpulan data pada penelitian ini menggunakan kuesioner dengan sampel SPI dan bagian keuangan sebanyak 40 responden. Penentuan sampel dilakukan dengan menggunakan *purposive sampling*. Teknik analisis data yang digunakan adalah regresi linier berganda dengan bantuan alat analisis data SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian uji kualitas data yaitu valid dan reliabel. Uji asumsi klasik meliputi data berdistribusi normal dan tidak terdapat multikolinieritas, heteroskedatisitas, serta autokolerasi. Hasil uji t bahwa peran auditor internal berpengaruh signifikan positif terhadap pencegahan *fraud*, pengendalian internal berpengaruh signifikan negatif terhadap pencegahan *fraud* dan *good corporate governance* tidak berpengaruh terhadap pencegahan *fraud*. Hasil uji F pengaruh peran auditor internal, pengendalian internal dan implementasi *good corporate governance* secara simultan berpengaruh signifikan positif terhadap pencegahan kecurangan. Berdasarkan hasil analisis, hubungan yang kuat juga ditunjukkan ketiga variabel bebas terhadap pencegahan *fraud* 0,501 (R), selain itu kemampuan yang ditunjukkan variabel-variabel independen dalam menjelaskan pencegahan *fraud* adalah sebesar 19,9% (Adjusted R square = 0,199) sedangkan 80,1% dipengaruhi oleh variabel lain di luar penelitian ini.

**Kata Kunci:** Peran Auditor Internal, Pengendalian Internal, Implementasi *Good Corporate Governance*, Pencegahan *Fraud*.

## ***ABSTRACT***

*The purpose of this research is to find the effect of internal audit role, internal control, and good corporate governance that the company for prevention fraud. This research was done in one of the Badan Usaha Milik Daerah of PDAM Tirta Moedal Semarang City.*

*The data collection in this research was using questionnaire with SPI and financial section in PDAM Tirta Moedal with the number of 40 respondents. Determination of sample is done using purposive sampling. The data analysis technique that used was double linear regression analysis with the help of data analysis tool SPSS (Statistical Product and Service Solutions).*

*The result of data quality test is valid and reliable. Classic assumption tests include normal distributed data and no multicollinearity, heteroscedicity, and autogeneration. The result of t test that the role of internal auditor has a significant positive effect on fraud prevention, internal control has significant negative effect on fraud prevention and good corporate governance has no effect on fraud prevention. The result F test influence the role of internal auditors, internal control and implementation of good corporate governance simultanly have a significant positive effect on fraud prevention. Based upon analysis result, strong connection also shown by 3 free variable for preventing fraud 0,501 (R), also the capability that shown by the independent variables in explain prevention fraud are 19,9% (Adjusted R square = 0,199) while 80,1% are affected by other variable outside this research.*

***Keyword:*** *The Internal Audit Role, Internal Control, Good Corporate Governance, Prevention Fraud.*