

## ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan dan menganalisis pengaruh *Islamic corporate governance*, *sharia compliance* dan *profit distribution management* terhadap *fraud*. Kemudian menyusun model pengendalian *fraud* pada Bank Umum Syariah di Indonesia.

Populasi dalam penelitian ini adalah seluruh Bank Umum Syariah yang ada di Bank Indonesia yang beroperasi dari tahun 2013-2018. Pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling* yaitu penarikan sampel dengan kriteria tertentu, sehingga diperoleh 60 Bank Umum Syariah selama 6 tahun pengamatan. Data sekunder tersebut akan diolah dengan menggunakan teknik analisis regresi linier berganda yang diawali dengan analisis statistik deskriptif, kemudian uji asumsi klasik, uji regresi linier berganda dan terakhir dilakukan sobel test.

Hasil penelitian ini menunjukkan bahwa *Islamic corporate governance* berpengaruh positif signifikan terhadap *sharia compliance*. *Sharia compliance* berpengaruh positif signifikan terhadap *profit distribution management*. Variabel yang mampu mengendalikan *fraud* adalah *Islamic corporate governance*, *Sharia compliance*, dan *profit distribution management*. *Profit distribution management* mampu memediasi pengaruh antara *sharia compliance* dengan *fraud*.

Kata kunci: *Islamic corporate governance*, *sharia compliance*, *profit distribution management*, *fraud*, *sobel test*

## **ABSTRACT**

*This study aims to describe and analyze the influence of Islamic corporate governance, sharia compliance and profit distribution management on fraud. Then compile a fraud control model at Islamic Commercial Banks in Indonesia.*

*The population in this study are all Sharia Commercial Banks in Bank Indonesia operating from 2013-2018. Sampling in this study uses a purposive sampling technique that is sampling with certain criteria, in order to obtain 60 Islamic Commercial Banks for 6 years of observation. The secondary data processed by using multiple linear regression analysis techniques that begin with descriptive statistical analysis, then test the classical assumptions, multiple linear regression tests and finally performed a sobel test*

*The results of this study indicate that Islamic corporate governance has a significantly positive effect on sharia compliance. Sharia compliance has a significant positive effect on profit distribution management. Variables that are able to control fraud are Islamic corporate governance, Sharia compliance and profit distribution management. Profit distribution management is able to mediate the influence between sharia compliance and fraud*

*Keywords: Islamic corporate governance, sharia compliance, profit distribution management, fraud, sobel test*