

ABSTRACT

Rani A. I. Sembiring, NIM 7193520001. "The Influence of Government Internal Control Systems, Bystander Effects, and Information Asymmetry on Fraud Prevention (Empirical Study on OPD Pematangsiantar City)". Thesis for the Accounting Study Program, Faculty of Economics, Medan State University 2023.

This research is based on Indonesian Corruption Watch (ICW) data in 2020 and 2022 and Corruption Perception Index (CPI) data in 2021, Indonesia still occupies 96th position out of 180 countries, namely the most corrupt country in the world, so based on these data fraud prevention has not been optimal and fraud prevention is still needed. This study aims to determine the effect of the government's internal control system on fraud prevention, the effect of bystander effect on fraud prevention, the effect of information asymmetry on fraud prevention and the influence of the government's internal control system, bystander effect, and information asymmetry on fraud prevention.

The population in this study is the regional apparatus organization (OPD) of Pematangsiantar City. The research sample obtained was 52 respondents. The research method used in sampling is the saturated method. Test the validity of the data using Product Moment Correlation and reliability testing using Cronbach's Alpha. All questions are stated validly and reliably. Data analysis techniques in this study used multiple linear regression and hypothesis testing (t test and F test).

The results of the study stated that the government internal control system variables partially had a significant positive effect on fraud prevention, bystander effect variables partially had no significant effect on fraud prevention, information asymmetry variables partially had no significant effect on fraud prevention, and government internal control system variables, bystander effect, and information asymmetry simultaneously had a significant effect on fraud prevention.

Keywords: Government Internal Control System, Bystander Effect, Information Asymmetry, and Fraud Prevention.

ABSTRAK

Rani A. I. Sembiring, NIM 7193520001. “Pengaruh Sistem Pengendalian Internal Pemerintah, *Bystander Effect*, dan Asimetri Informasi Terhadap Pencegahan *Fraud* (Studi Empiris Pada OPD Kota Pematangsiantar)”. Skripsi Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2023.

Penelitian ini didasarkan pada data *Indonesian Corruption Watch (ICW)* pada tahun 2020 dan 2022 serta data *Corruption Perception Index (CPI)* pada tahun 2021, Indonesia masih menempati posisi 96 dari 180 negara yaitu Negara terkorup di dunia, sehingga berdasarkan data tersebut pencegahan *fraud* yang dilakukan belum optimal dan masih diperlukan pencegahan atas *fraud*. Penelitian ini bertujuan untuk mengetahui pengaruh sistem pengendalian internal pemerintah terhadap pencegahan *fraud*, pengaruh *bystander effect* terhadap pencegahan *fraud*, pengaruh asimetri informasi terhadap pencegahan *fraud* dan pengaruh sistem pengendalian internal pemerintah, *bystander effect*, dan asimetri informasi terhadap pencegahan *fraud*.

Populasi pada penelitian ini adalah organisasi perangkat daerah (OPD) Kota Pematangsiantar. Sampel penelitian yang didapatkan adalah 52 responden. Metode penelitian yang digunakan dalam pengambilan sampel yaitu metode sampe jenuh. Uji validitas data menggunakan *Korelasi Product Moment* dan uji reliabilitas menggunakan *Cronbach's Alpha*. Seluruh pertanyaan dinyatakan dengan valid dan reliabel. Teknik analisis data dalam penelitian ini menggunakan regresi linear berganda serta uji hipotesis (Uji t dan Uji F).

Hasil penelitian menyatakan bahwa variabel sistem pengendalian internal pemerintah secara parsial berpengaruh positif signifikan terhadap pencegahan *fraud*, variabel *bystander effect* secara parsial tidak berpengaruh signifikan terhadap pencegahan *fraud*, variabel asimetri informasi secara parsial tidak berpengaruh signifikan terhadap pencegahan *fraud*, serta variabel sistem pengendalian internal pemerintah, *bystander effect*, dan asimetri informasi secara simultan berpengaruh signifikan terhadap pencegahan *fraud*.

Kata Kunci: Sistem Pengendalian Internal Pemerintah, *Bystander Effect*, Asimetri Informasi, dan Pencegahan *Fraud*.