

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengendalian internal dan manajemen risiko terhadap *good corporate governance* dan implikasinya pada pencegahan *fraud* studi kasus pada *Credit Union* di Yogyakarta.

Jenis penelitian ini menggunakan pendekatan kuantitatif. Pengambilan sampel menggunakan teknik *purposive sampling*. Jumlah sampel sebanyak 32 responden yang terdiri dari pengurus dan manajer *Credit Union* di Yogyakarta. Analisis data menggunakan *path analysis* dengan bantuan program SPSS.

Hasil penelitian yaitu (1) pengendalian internal berpengaruh positif terhadap *good corporate governance* dengan koefisien determinasi 0,577; (2) manajemen risiko tidak berpengaruh positif pada *good corporate governance*; (3) pengendalian internal tidak berpengaruh positif pada pencegahan *fraud*; (4) manajemen risiko berpengaruh positif terhadap pencegahan *fraud* dengan koefisien determinasi 0,639; (5) *good corporate governance* berpengaruh positif pada penegahan *fraud* dengan koefisien determinasi 0,584; dan (6) pengendalian internal dan manajemen risiko secara tidak langsung berpengaruh positif terhadap pencegahan *fraud* melalui *good corporate governance*.

Kata kunci: pengendalian internal, manajemen risiko, *good corporate governance* (GCG), pencegahan *fraud*

ABSTRACT

This study aims to determine the effect of internal control and risk management on good corporate governance and its implication in preventing fraud at Credit Union in Yogyakarta.

This research employed quantitative approach. The sample was chosen using purposive sampling technique. The number of samples were 32, they were the boards and managers of Credit Union in Yogyakarta. The analysis was done using path analysis with SPSS program.

The result of the research are (1) internal control has positive effects for good corporate governance with determination coefficients 0,577; (2) risk management has no positive effect for good corporate governance; (3) internal control has no positive effect in preventing fraud; (4) risk management has positive effect in preventing fraud with determination coefficients 0,639; (5) good corporate governance has positive effect in preventing fraud with determination coefficients 0,584; and (6) internal control and risk management indirectly has positive effect in preventing fraud thought good corporate governance.

Keywords : internal control, risk management, good corporate governance (GCG), preventing fraud