

## ABSTRAK

### **IMPLEMENTASI PRINSIP *GOOD CORPORATE GOVERNANCE* DALAM PENCEGAHAN *FRAUD***

(Studi Kasus pada Unit Akuntansi PT Angkasa Pura I (Persero) Bandar Udara Internasional Jenderal Ahmad Yani Semarang)

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Penelitian ini bertujuan untuk mengetahui implementasi prinsip *Good Corporate Governance* pada unit Akuntansi PT Angkasa Pura 1 Bandar Udara Internasional Jenderal Ahmad Yani Semarang, serta pengaruh implementasi prinsip GCG tersebut dalam pencegahan *fraud*. Subjek penelitian ini adalah *Accounting* Manajer dan *Legal & Compliance* Manajer, serta objek penelitian berupa pencegahan *fraud* dengan menggunakan prinsip GCG sebagai indikator penelitian.

Jenis penelitian yang digunakan adalah studi kasus. Data diperoleh dengan melakukan wawancara, dan dokumentasi. Teknik analisis data yang digunakan adalah membandingkan teori lima prinsip GCG dengan praktek pelaksanaan pada unit akuntansi, dan menghubungkan analisis data implementasi prinsip GCG dengan faktor penyebab terjadinya *fraud*.

Hasil penelitian menunjukkan kelima prinsip GCG yaitu prinsip transparansi, prinsip akuntabilitas, prinsip pertanggungjawaban, prinsip kemandirian, dan prinsip kewajaran telah diterapkan oleh unit Akuntansi PT Angkasa Pura 1 Bandar Udara Internasional Jenderal Ahmad Yani Semarang. Implementasi kelima prinsip GCG pada unit Akuntansi tersebut mampu mencegah terjadinya *fraud*.

Kata kunci: *Good Corporate Governance*, *Fraud*, dan Akuntansi

## ABSTRACT

### **IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES IN FRAUD PREVENTION**

(Case Study of the Accounting Unit of PT Angkasa Pura 1 (Persero) Bandar  
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This study aims to determine the implementation of the principles of Good Corporate Governance in the Accounting Unit of PT Angkasa Pura 1 General Ahmad Yani Semarang International Airport, as well as the effect of implementing the GCG principles in preventing fraud. The subject of this research is the Accounting Manager and Legal & Compliance Manager, as well as the object of research in the form of fraud prevention using GCG principles as research indicators.

This is a case study research. The data were obtained by conducting interviews and documentation. The data analysis technique used is to compare the theory of the five principles of GCG with the practice of implementation in the Accountf data on the implementation of GCG principles to the factors that cause fraud.

The results showed that the five principles of GCG, namely the principle of transparency, the principle of accountability, the principle of responsibility, the principle of independence, and the principle of fairness have been applied by the Accounting Unit of PT Angkasa Pura 1 General Ahmad Yani Semarang International Airport. The implementation of the five principles of GCG in the Accounting Unit is able to prevent fraud.

*Keywords: Good Corporate Governance, Fraud and Accountant*