

ABSTRAK

PENGARUH AUDIT INTERNAL DAN PENGENDALIAN INTERNAL TERHADAP UPAYA PENDETEKSIAN KECURANGAN (*FRAUD*) DI KOPERASI KREDIT SANGOSAY

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2022

Penelitian ini bertujuan untuk mengetahui pengaruh audit internal dan pengendalian internal terhadap upaya pendeteksian kecurangan (*fraud*) di koperasi kredit sangosay. Penelitian ini menggunakan metode kuantitatif. Teknik pengambilan sampel dilakukan menggunakan teknik *Nonprobability Sampling* dengan jumlah responden sebanyak 65 responden.

Pada penelitian ini teknik pengumpulan data yang digunakan adalah kuesioner dengan 4 (empat) poin skala Likert. Jenis data yang digunakan adalah data primer. Teknik analisis yang digunakan dalam penelitian adalah analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa audit internal berpengaruh positif dan signifikan terhadap upaya pendeteksian kecurangan (*fraud*) dan pengendalian internal berpengaruh positif dan signifikan terhadap upaya pendeteksian kecurangan (*fraud*).

Kata Kunci: Audit Internal, Pengendalian Internal, Upaya Pendeteksian Kecurangan (*Fraud*).

ABSTRACT

**THE EFFECT OF INTERNAL AUDIT AND INTERNAL CONTROL ON
FRAUD DETECTION EFFORTS
AT SANGOSAY CREDIT UNION**

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This study aimed to determine the effect of internal audit and internal control on fraud detection efforts at Sangosay Credit Union. This study used quantitative method. The sampling technique was carried out by using a Nonprobability Sampling technique with a total of 65 respondents.

In this study, the data collection technique used was a questionnaire with 4 (four) points Likert scale. The type of data used was primary data. The analytical technique applied in this study was multiple linear regression analysis.

The results showed that internal audit had a positive and significant effect on fraud detection efforts and the effectiveness of internal control had a positive and significant effect on fraud detection efforts.

Keywords: Internal Audit, Internal Control, Fraud Detection Efforts.

