

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh antara gaya kepemimpinan yang diterapkan oleh PT Kaltim Industrial Estate, budaya organisasi dan efektivitas sistem pengendalian internal terhadap risiko *fraud* dengan efektivitas sistem pengendalian internal sebagai variabel intervening.

Jenis penelitian menggunakan pendekatan kuantitatif. Pengambilan sampel menggunakan teknik *sampling purposive*. Data primer berupa kuesioner, pengamatan langsung dan file dari departemen satuan pengawas internal. Jumlah sampel 36 responden terdiri dari enam divisi di PT Kaltim Industrial Estate yang berkaitan dengan pengadaan barang. Data dianalisis menggunakan PLS-SEM dengan program SmartPLS. Nilai signifikansi (p) yang digunakan adalah 0.05.

Hasil penelitian yaitu (1) Gaya kepemimpinan yang diterapkan oleh PT Kaltim Industrial Estate adalah demokratis, (2) gaya kepemimpinan demokratis secara langsung berpengaruh negatif signifikan terhadap risiko *fraud* dengan nilai P 0,030; (3) Budaya organisasi secara langsung berpengaruh positif signifikan terhadap efektivitas sistem pengendalian internal dengan nilai P 0,029; (4) Efektivitas sistem pengendalian internal secara langsung berpengaruh negatif signifikan terhadap risiko *fraud* dengan nilai P 0,050; (5) Budaya organisasi secara langsung tidak berpengaruh negatif signifikan terhadap risiko *fraud* dengan nilai P 0,358; (6) Budaya organisasi secara tidak langsung berpengaruh negatif signifikan terhadap risiko *fraud* melalui efektivitas sistem pengendalian internal dengan nilai P 0,017.

Kata kunci: gaya kepemimpinan, budaya organisasi, efektivitas sistem pengendalian internal, risiko *fraud*.

ABSTRACT

Therefore the researcher would like to know the effect of leadership style used by PT Kaltim Industrial Estate, organizational culture, and the effectiveness of the internal control system towards fraud risk by using the effectiveness of the internal control system as an intervening variable.

This type of research using quantitative approaches. The sample is selected by using purposive sampling technique. The primary data uses questionnaires, direct observation, and data from internal control officer. The total of sample is 36 respondents which consists of 6 divisions in PT Kaltim Industrial Estate that related to the procurement of goods. The data is analyzed by using SmartPLS program. The value of significant (p) used is 0.05.

The research shows (1) The leadership style which is used by PT Kaltim Industrial Estate is democratic leadership style, (2) Democratic leadership style is not significant and negatively impacts the effectiveness of internal control systems. With the P value of 0,030. (3) Organizational culture in PT Kaltim Industrial Estate is not significant and positively impacts the effectiveness of internal control systems with the P value of 0,029. (4) The effectiveness of internal control systems in PT Kaltim Industrial Estate is not significant and negatively impacts fraud risk with the P value of 0,050. (5) Organizational culture in PT Kaltim Industrial Estate is not significant and negatively impacts the fraud risk with the P value of 0,358. (6) Organizational culture in PT Kaltim Industrial Estate is not significant and negatively impacts the fraud risk through the effectiveness of internal control system with the P value of 0,017.

Keywords: leadership styles, organizational culture, the effectiveness of internal control systems, fraud risk.