

ABSTRACT

The Effect Of Internal Control System, Internal Audit And Good Corporate Governance On Fraud Prevention During Pandemic

Nila Amelia¹⁾, Agustine Dwianika²⁾

¹⁾ *Student of Accounting Department, Pembangunan Jaya University*

²⁾ *Lecturer of Accounting Department, Pembangunan Jaya University*

This research was motivated by the occurrence of corruption cases that were carried out during the COVID-19 pandemic. Cases of Fraud or misappropriation of assets during the COVID-19 pandemic have increased significantly. RSM Indonesia has conducted a survey which results that the intensive use of information technology while working from home raises the risk of Fraud from cyber attacks. With this anxiety, the researcher wants to examine this with the aim of knowing the effect of the internal control system, Internal Audit and Good corporate governance on Fraud Prevention During a Pandemic. This research uses explanatory research. This study uses the primary method by distributing questionnaires in the District in South Tangerang City with 100 respondents. The hypothesis in this study was tested using the multiple linear regression method. The results showed that the system of internal control, internal audit and Good corporate governance on Fraud prevention.

Keywords: Internal Control System, Internal Audit, Good corporate governance and Corruption Prevention.