

Fraud awareness dan persepsi pegawai mengenai penerapan strategi anti fraud di pt xyz = Fraud awareness and employees perception regarding implementation of anti fraud strategy in pt xyz

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20466456&lokasi=lokal>

Abstrak

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Penelitian ini bertujuan untuk menganalisis penerapan strategi anti fraud, serta mengetahui tingkat fraud awareness pegawai di PT XYZ yang merupakan salah satu organisasi regulator mandiri di Indonesia. Penelitian ini berfokus pada praktik pelaksanaan, pencegahan, deteksi, dan respons PT XYZ terhadap fraud, serta menganalisis persepsi pegawai tentang alasan terjadinya fraud dan pelaksanaan strategi anti fraud di PT XYZ yang merupakan bagian dari topik fraud awareness. Berdasarkan hasil penelitian, PT XYZ menerapkan strategi anti fraud sebagai upaya penegakan good corporate governance melalui pencegahan, deteksi, dan respons terhadap fraud dengan langkah investigasi dan corrective actions. Perbedaan persepsi pegawai mengenai alasan terjadinya fraud di PT XYZ berdasarkan kelompok jenis kelamin tidak ditemukan. Akan tetapi, dalam hasil uji beda kelompok usia, terdapat perbedaan yang signifikan dan tidak signifikan pada indikator sistem pengendalian yang lemah dan diabaikan, prosedur yang tidak sepenuhnya dijalankan dengan baik, sistem rekrutmen yang belum memadai, pengetahuan pegawai dan manajemen tentang fraud yang belum memadai, dan pengawasan manajemen yang lemah. Perbedaan tersebut disebabkan oleh faktor, seperti perbedaan tingkat jabatan dan divisi, perbedaan gaya kepemimpinan, dan adanya beberapa indikator yang bersifat perseptif. Selanjutnya, dalam persepsi pegawai mengenai upaya pengurangan risiko fraud di PT XYZ, tidak terdapat perbedaan persepsi pegawai, baik dari kelompok jenis kelamin, maupun kelompok usia. Kesamaan ini disebabkan oleh adanya faktor intervensi yang dilakukan di PT XYZ, di antaranya adalah penegakan nilai dan budaya organisasi yang dijalankan melalui proses internalisasi mengenai tujuan, nilai organisasi, budaya organisasi, serta regulasi ndash; bagi pegawai baru ndash; dan terus disosialisasikan secara berkala.

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The purpose of this study is to analyze the implementation of anti fraud strategy, and to find out the level of fraud awareness of the employees in PT XYZ, one of self regulatory organization in Indonesia. Focus of this study are the implementation of fraud prevention, detection, and response in PT XYZ, and analyzing employees perception regarding reasons of fraud and implementation of anti fraud strategy in PT XYZ as parts of fraud awareness topic. Based on the study, PT XYZ has been implementing the anti fraud strategy effectively as an effort to implement good corporate governance through prevention, detection, and responses to fraud, such as investigation and corrective actions. Variances in the perceptions regarding causes of fraud in PT XYZ are not found within gender groups. However, significant and insignificant variances based on age group are still found on several factors of fraud occurrence, such as the weak and neglected internal control system, the partially implemented procedures, inadequate recruitment system, inadequate knowledge of fraud within employees and management, and the management rsquo s weak supervision. The reasons behind those variances are the difference in managerial levels, divisions, and

leadership style. The perceptive statements are also found in certain reasons of fraud in PT XYZ that cause variance within employees perception. Variances in the perception regarding efforts to reduce fraud in PT XYZ within both genders and age groups. The similarity in employees rsquo perception is caused by certain intervention factors in PT XYZ, such as internalization of organizational goals, values, culture, and regulations for new employees. Organizational goals, values, culture, and regulations are also socialized periodically to current employees.