

**PENGARUH KESESUAIAN KOMPENSASI, PENGENDALIAN INTERNAL, DAN  
GOOD CORPORATE GOVERNANCE TERHADAP PENCEGAHAN KECURANGAN  
PADA KOPERASI**

**(Case Study of Cooperatives in Buleleng District)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh kesesuaian kompensasi, pengendalian internal, *good corporate governance* terhadap pencegahan kecurangan pada Koperasi studi kasus Koperasi se-Kecamatan Buleleng. Jenis penelitian ini adalah penelitian kuantitatif. Populasi pada penelitian ini adalah seluruh koperasi aktif di Kecamatan Buleleng yang berjumlah 134 koperasi. Sampel penelitian ini ditentukan menggunakan kriteria dan didapatkan sampel sebanyak 27 Koperasi. Kemudian data diolah menggunakan analisis regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa (1) kesesuaian kompensasi berpengaruh positif terhadap pencegahan kecurangan pada Koperasi se-Kecamatan Buleleng, (2) pengendalian internal berpengaruh positif terhadap pencegahan kecurangan pada Koperasi se-Kecamatan Buleleng, (3) *Good corporate governance* berpengaruh positif terhadap pencegahan kecurangan pada Koperasi se-Kecamatan Buleleng.

Kata Kunci: Kesesuaian Kompensasi, Pengendalian Internal, *Good Corporate Governance*, Pencegahan Kecurangan

***THE EFFECT OF COMPATIBILITY COMPENSATION, INTERNAL CONTROL, AND GOOD CORPORATE GOVERNANCE ON FRAUD PREVENTION IN COOPERATIVES***

***(Case Study of Cooperatives in Kecamatan Buleleng)***

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**ABSTRACT**

*This study aimed to determine the influence of compensation suitability, internal control, and good corporate governance on the prevention of fraud in the case study of Cooperatives in Kecamatan Buleleng. This type of research is quantitative research. The population of this study were all active cooperatives in Kecamatan Buleleng, amounting to 134 cooperatives. The sample of this study was determined using the criteria and obtained a sample of 27 cooperatives. Then the data was processed using multiple linear regression analysis. The results of this study have portrayed: (1) The suitability of compensation positively effects on preventing fraud in Cooperatives in Kecamatan Buleleng, (2) Internal control positively effects on preventing fraud in Cooperatives in Kecamatan Buleleng, and (3) Good Corporate Governance positively effects on preventing fraud in Cooperatives in Kecamatan Buleleng.*

**Keywords:** *Compensation Suitability, Internal Control, Good Corporate Governance, Prevent Fraud*