

ABSTRAK

Penelitian ini dilakukan pada PT VTS yaitu perusahaan kontraktor penyedia jasa konstruksi. Tujuan penelitian ini adalah untuk mengetahui penyebab terjadinya *fraud* serta peran pengendalian internal dalam pencegahan *fraud*.

Jenis penelitian ini yaitu kualitatif deskriptif, dengan pengumpulan data dalam bentuk wawancara dan dokumentasi. Tahap analisis data dimulai dari pengumpulan data sampai tahap kesimpulan dan verifikasi data. Sumber informan dalam penelitian ini yaitu direktur dan *site manager* perusahaan.

Hasil penelitian menunjukkan bahwa terdapat kecurangan oleh PT VTS yaitu adanya kesepakatan dengan pemilik proyek dan memanipulasi spesifikasi material untuk mendapatkan keuntungan pribadi. Kecurangan pada PT VTS dapat terjadi sesuai dengan teori *Pentagon Fraud* menurut Crowe yaitu adanya *pressure* dari pemilik proyek untuk mendapatkan keuntungan, *opportunity* untuk bekerja sama dengan berbagai pihak dalam melakukan kecurangan, *rationalization* yaitu pelaku menutup kebenaran atas terjadinya kecurangan, *competence* dalam koneksi sehingga terjadi kesepakatan keuntungan, serta adanya keserakahan atau *arrogance*. PT VTS belum memenuhi komponen pengendalian internal yang dikemukakan oleh COSO dalam Boynton dan Johnson yaitu kurang maksimalnya pengawasan hingga tidak tersedianya komite audit.

Kata Kunci: kecurangan, *fraud pentagon*, pengendalian internal

ABSTRACT

This research was conducted at PT. VTS, in which construction supplier of contracting companies. Moreover, it aimed to find out the cause of fraud and the role of internal control in fraud prevention.

The research was descriptive-qualitative. Furthermore, the instruments in the data collection technique were interviews and documentation. The data analysis technique started with data collection, conclusion, and verification. Additionally, the respondents were the company's director and site manager.

The result showed that there was fraud within PT. VTS. It could be seen as there was an agreement with the project owner and manipulation of material specifications in order to get personal benefits. This kind of fraud was found by using Pentagon Fraud. According to Crowe, he explained that some causes of fraud were namely pressure from the project owner to get the personal benefits, the opportunity of working together with some people to do fraud, rationalization (the doer covered the truth), connection competence which was related to the benefits agreement, and greedy or arrogance. In addition, PT. VTS had not yet fulfilled the components of internal control which had been stated by the COSO in Boynton & Johnson, i.e. lack of supervision in which there was no audit committees.

Keywords: *Fraud, Fraud Pentagon, Internal Control*

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