ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan pengendalian internal dalam upaya pencegahan *Fraud* berdasarkan analisis *Fraud Pentagon* pada PT Vee Creative Nusantara. Fokus utama penelitian ini adalah untuk mengetahui bagaimana penerapan pengendalian internal berdasarkan kerangka COSO serta mengidentifikasi faktor-faktor *fraud pentagon* yang berpotensi memengaruhi terjadinya *fraud* dalam perusahaan. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Teknik pengumpulan data dilakukan melalui observasi, wawancara mendalam, dan dokumentasi yang melibatkan Direktur, *Project Manager*, dan *Finance* sebagai informan penelitian. Data dianalisis melalui tahapan kondensasi data, penyajian data, serta penarikan kesimpulan dan verifikasi. Hasil penelitian menunjukkan bahwa PT Vee Creative Nusantara telah menerapkan lima komponen pengendalian internal berdasarkan kerangka COSO yang meliputi lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan. Penerapan pengendalian internal tersebut telah mendukung upaya pencegahan *fraud*, namun belum berjalan secara optimal karena masih ditemukan beberapa kelemahan, seperti belum adanya standar operasional prosedur (SOP) tertulis, penggunaan sistem *reimbursement*, keterlambatan penyampaian laporan transaksi, pencatatan penjualan tiket *offline* yang belum dilakukan secara harian, serta penggunaan rekening pribadi direktur dalam kondisi tertentu untuk penerimaan dana. Berdasarkan analisis *Fraud Pentagon*, faktor *opportunity* merupakan faktor yang paling dominan karena adanya beberapa kelemahan dalam sistem pengendalian internal yang berpotensi membuka peluang terjadinya *fraud*. Sementara itu, faktor *pressure*, *rationalization*, *competence*, dan *arrogance* ditemukan dalam tingkat yang relatif rendah sehingga belum menunjukkan indikasi yang kuat sebagai pemicu terjadinya *fraud*. Penelitian ini menyimpulkan bahwa PT Vee Creative Nusantara telah menerapkan pengendalian internal sebagai upaya pencegahan *fraud*, namun efektivitasnya masih perlu ditingkatkan melalui penguatan sistem pengendalian internal dan penyempurnaan prosedur operasional perusahaan guna meminimalkan peluang terjadinya *fraud*.

Kata Kunci: Pengendalian Internal, *Fraud*, *Fraud Pentagon*, COSO, Pencegahan *Fraud*.

ABSTARCT

This study aims to analyze the implementation of internal control in fraud prevention based on the Fraud Pentagon analysis at PT Vee Creative Nusantara. The main focus of this study is to examine the implementation of internal control based on the COSO framework and to identify the Fraud Pentagon factors that have the potential to influence the occurrence of fraud within the company. This study employs a qualitative approach using a case study method. Data were collected through observation, in-depth interviews, and documentation involving the Director, Project Manager, and Finance staff as research informants. The data were analyzed using the Miles, Huberman, and Saldaña model through data condensation, data display, and conclusion drawing and verification. The results indicate that PT Vee Creative Nusantara has implemented the five components of internal control based on the COSO framework, namely control environment, risk assessment, control activities, information and communication, and monitoring. The implementation of internal control has supported fraud prevention efforts; however, it has not been fully effective due to several weaknesses, including the absence of written Standard Operating Procedures (SOPs), the use of a reimbursement system, delays in submitting transaction reports, offline ticket sales records that are not updated daily, and the use of the director's personal bank account under certain circumstances for receiving funds. Based on the Fraud Pentagon analysis, the opportunity factor was found to be the most dominant factor due to weaknesses in the internal control system that may create opportunities for fraud. Meanwhile, the pressure, rationalization, competence, and arrogance factors were identified at relatively low levels and did not show strong indications of triggering fraud. This study concludes that PT Vee Creative Nusantara has implemented internal control as an effort to prevent fraud; however, its effectiveness still needs to be improved through strengthening the internal control system and enhancing operational procedures to minimize opportunities for fraud.

Keywords: Internal Control, Fraud, Fraud Pentagon, COSO, Fraud Prevention.