

## **ABSTRACT**

### **THE INFLUENCE OF INTERNAL CONTROL SYSTEM AND BONUS SYSTEM AGAINST ACCOUNTING FRAUD AT PT POS INDONESIA (PERSERO)**

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The fraud is not only happen in private sector but also in state owned companies (BUMN) whereas some factors that affect the fraud are effectiveness of the internal control and bonus system.

This research aimed to examine 1) the affect of effectiveness of the internal control to the fraud, 2) the affect of bonus system to the fraud. Research was conducted at PT Pos Indonesia (Persero) in Southern Sumatera. The unit of analysis in this study was an officer and all parties who received the delegation of authority and responsibility to engage in the use of budgeted funds, the implementer of accounting and preparer of accountability report such as post master, supervisor and staff at accounting departement, financial departement, human resources departement, counter departement, marketing departement, general affair departement etc. All samples are given the opportunity to fill in the questionnaire to obtain information relating to all the existing diversity.

This research is an confirmatory research by distributing 114 questionnaires at 16 post offices in Southern Sumatera. Of the 144 questionnaires distributed there are 134 returned (respon rate 93,1%). Of these only 120 are worth analyzing. Data analysis used regression with IBM SPSS version 20.0

The results show that internal control system and bonus system negatively affects the accounting fraud. The results of this study recommends that; 1) Internal control system should be applied effectively to control and maintain the security of assets, 2) management should consider bonus for minimizing accounting fraud.

*Keywords: Internal Control, Bonus System, Accounting Fraud*