

**PENGARUH SISTEM INFORMASI AKUNTANSI**  
**DAN *GOOD CORPORATE GOVERNANCE***  
**TERHADAP PENCEGAHAN *FRAUD MISAPPROPRIATION ASSET***  
**(Survei pada Perum DAMRI Cabang Bandung)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui sistem informasi akuntansi dan *good corporate governance* terhadap pencegahan *fraud misappropriation asset*. Variabel independen dalam penelitian ini adalah sistem informasi akuntansi dan *good corporate governance*, sedangkan variabel dependen dari variabel ini adalah pencegahan *fraud misappropriation asset*.

Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan menggunakan analisis deskriptif dan verifikatif. Populasi dalam penelitian ini adalah pegawai Perum DAMRI Cabang Bandung. Teknik penentuan sampel menggunakan Teknik *Purposive sampling*, dan sampel dalam penelitian ini adalah sebanyak 35 pegawai Perum DAMRI Kota Bandung. Metode analisis yang digunakan adalah analisis regresi linear berganda, sedangkan hipotesis penelitian di uji menggunakan uji *t* dan uji *F*.

Hasil penelitian ini menunjukkan bahwa sistem informasi akuntansi berpengaruh positif terhadap pencegahan *fraud misappropriation asset* dan *good corporate governance* berpengaruh positif terhadap pencegahan *fraud misappropriation asset*. Selain itu, secara simultan sistem informasi akuntansi dan *good corporate governance* mempengaruhi pencegahan *fraud misappropriation asset*.

**Kata Kunci:** *good corporate governance*, pencegahan *fraud misappropriation asset*, sistem informasi akuntansi

***THE EFFECT OF ACCOUNTING INFORMATION SYSTEM  
AND GOOD CORPORATE GOVENANCE  
ON FRAUD PREVENTION MISAPPROPRIATION ASSET  
(Survey at Perum DAMRI Branch of Bandung)***

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***ABSTRACT***

*This study aims to determine the accounting information system and good corporate governance on the prevention of asset misappropriation fraud. The independent variable in this study is the accounting information system and good corporate governance, while the dependent variable of this variable is the prevention of fraud misappropriation of assets.*

*The method used in this study is a quantitative method using descriptive analysis and verification. The population in this study were employees of Perum DAMRI Bandung Branch. The technique of determining the sample using the with purposive sampling technique, and the sample in this study were 35 employees of Perum DAMRI Bandung City. The analytical method used is multiple linear regression analysis, while the research hypothesis is tested using t test and F test.*

*The results of this study indicate that the accounting information system has a positive effect on the prevention of fraud misappropriation of assets and good corporate governance has a positive effect on the prevention of fraud misappropriation of assets. In addition, partially accounting information systems and good corporate governance affect the prevention of fraud misappropriation of assets.*

***Keywords: good corporate governance, fraud prevention of misappropriation of assets, accounting information system***