

## ABSTRAK

Penelitian ini memberikan tinjauan kritis terhadap literatur yang menguji dan menganalisis bagaimana Pencegahan *Fraud* sebagai mediasi Pengaruh *Internal Audit*, *Risk Management*, *Whistle Blowing System* dan *Big Data Analytics* terhadap Pencegahan Perilaku *Financial Crime: systematic review*. Masalah yang dibahas dalam penelitian ini adalah terbatasnya formulasi strategis dalam *riks management*, *internal audit*, *whistleblowing system* dan *big data analytics* untuk mendeteksi dini guna pencegahan *fraud* dan pencegahan perilaku *financial crime* di Indonesia terutama permasalahan kecurangan yang terjadi di Pemerintah Daerah Sumatera yakni pada Aceh, Sumatera Utara, Riau, Kepulauan Riau, Sumatera Selatan, Bangka Belitung, Jambi, Sumatera Barat, Bengkulu dan Lampung. Berbagai macam kajian ilmiah yang telah dilakukan memberikan petunjuk bahwa *skills mismatch* atas dampak terjadinya *fraud* dan perilaku *financial crime*, masih menjadi polemik mendasar yang akan terus menghambat produktifitas dan daya saing berbagai sektor ekonomi dan industri pada Pemerintah Daerah di Indonesia (BPS Indonesia, 2020; Gropello et al, 2011; Iryanti et al, 2014; McLaren et al, 2019; Naafs & White.B, 2012). Penelitian ini sangat penting untuk meligitimasi penekanan pada pengidentifikasian ukuran yang tepat dalam kontribusi literatur dengan memberikan informasi pemahaman tentang bagaimana aktivitas pencegahan *fraud* memediasi prediktor organisasi dengan besaran pengaruh (*internal audit*, *risk management*, *whistleblowing system*, dan *big data analytics*) dan prediktor individu dalam pengungkapan pencegahan perilaku (*financial crime*). Teknik analisa yang dipergunakan untuk menganalisis data dalam penelitian ini ialah menggunakan analisis SEM (*structural equation model*) dengan metode alternatif *partial least square* (PLS). Dalam analisis statistik akan dilihat sejauh mana tingkat signifikansi dari variabel-variabel yang digunakan dalam penafsiran model. Hasil penelitian menunjukkan terdapat pengaruh positif dan signifikan antara *internal audit*, *whistleblowing system* dan *big data analytics* terhadap pencegahan perilaku *financial crime* secara parsial. Hasil lain juga menunjukkan bahwa variabel mediasi pencegahan *fraud* berperan sebagai variabel mediasi dalam menjelaskan hubungan *internal audit*, *whistleblowing system*, *big data analytics* dan pencegahan perilaku *financial crime*. Novelty dalam penelitian ini yakni (1) penggunaan variabel baru dalam penelitian organisasi pemerintah berupa *risk management* dan *big data analytics*, (2) pengembangan model prediksi, (3) teknik analisis data penelitian dan model penelitian yang berbeda, dan (4) indikator variabel penelitian *risk management*, *big data analytics* menggunakan meta analysis yang sama keilmuan akuntansi

**Kata Kunci:** Pencegahan *Fraud*, *Internal Audit*, *Risk Management*, *Whistle Blowing System*, *Big Data Analytics*, Pencegahan Perilaku *Financial Crime*.

## ABSTRACT

*This study provides a critical review of the literature that examines and analyzes how Fraud Prevention as a mediation influences Internal Audit, Risk Management, Whistle Blowing Systems and Big Data Analytics on Prevention of Financial Crime Behavior: systematic review. The problem discussed in this study is the limited strategic formulation in risk management, internal audit, whistleblowing system and big data analytics for early detection for fraud prevention and prevention of financial crime behavior in Indonesia, especially fraud problems that occurred in the Regional Government of Sumatra, namely in Aceh, Sumatra. North, Riau, Riau Islands, South Sumatra, Bangka Belitung, Jambi, West Sumatra, Bengkulu and Lampung. Various kinds of scientific studies that have been carried out provide indications that the skills mismatch for the impact of fraud and financial crime behavior is still a fundamental polemic that will continue to hamper the productivity and competitiveness of various economic and industrial sectors in local governments in Indonesia (BPS Indonesia, 2020; Gropello et al, 2011; Iryanti et al, 2014; McLaren et al, 2019; Naafs & White.B, 2012). This research is critical to legitimizing the emphasis on identifying appropriate measures in the contribution of the literature by providing insight into how fraud prevention activities mediate organizational predictors with magnitude of influence (internal audit, risk management, whistleblowing systems, and big data analytics) and individual predictors of disclosure. behavioral prevention (financial crime). The analysis technique used to analyze the data in this study is SEM (structural equation model) analysis with an alternative partial least square (PLS) method. In statistical analysis, it will be seen to what extent the level of significance of the variables used in the interpretation of the model. The results of the study show that there is a positive and significant influence between internal audit, whistleblowing systems and big data analytics on the partial prevention of financial crime behavior. Other results also show that the mediating variable fraud prevention acts as a mediating variable in explaining the relationship between internal audit, whistleblowing systems, big data analytics and prevention of financial crime behavior. The novelty in this study is (1) the use of new variables in research on government organizations in the form of risk management and big data analytics, (2) development of prediction models, (3) research data analysis techniques and different research models, and (4) research variable indicators risk management, big data analytics using the same meta analysis of accounting knowledge*

**Keywords:** *Fraud Prevention, Internal Audit, Risk Management, Whistle Blowing System, Big Data Analytics, Prevention of Financial Crime Behavior.*