

**DETERMINANTS OF FRAUD PREVENTION PERFORMANCE IN
SUSTAINABILITY REPORTING: MEDIATING EFFECT OF
PERCEIVED INTERNAL CONTROL EFFECTIVENESS**



DEPARTMENT OF ACCOUNTING FACULTY OF ECONOMICS

UNIVERSITAS ANDALAS

THESIS

By:

NABILA HAIFA ANDRIANTI

1810533008

Thesis Advisor: Ika Sari Wahyuni TD, Ms.Acc., Ak., CA., CSRS., CSRA.,

CPA

Submitted to fulfil the requirements in order to obtain Bachelor of Accounting

PADANG

2022

ABSTRACT

This study aims to examine the perceived internal control effectiveness on the relationship between drivers of fraud prevention and fraud prevention performance in sustainability reporting. The theoretical model was developed based on stakeholder theory, and data were collected from managers of manufacturing companies registered on the website of the Ministry of Industry through quantitative methods. In total, 140 data were analyzed using SEM-PLS and SPSS-Statistics software. The results show that the drivers of fraud prevention have an effect on fraud prevention performance in sustainability reporting. Perceived internal control effectiveness also influences fraud prevention performance. However, social sustainability factors and skills do not show a significant effect on perceived internal control effectiveness.

Keywords: *sustainability reporting, fraud, fraud prevention, stakeholder pressure, social sustainability, skill, quality of assurer, internal control*

