

## ABSTRAK

Tujuan penelitian ini untuk mengetahui pengaruh *good amil governance* dan manajemen risiko terhadap pencegahan fraud dimoderasi variabel religiusitas. Metode penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini yaitu badan pengurus dan eksekutif Lazismu Se-Jawa Timur. Hasil penelitian menyatakan bahwa *good amil governance* berpengaruh terhadap pencegahan fraud dengan nilai signifikan  $0,049 < 0,050$ ; manajemen risiko berpengaruh terhadap pencegahan fraud dengan nilai signifikan  $0,000 < 0,050$ ; sedangkan hasil uji koefisien determinasi sebelum uji MRA atau uji interaksi moderasi sebesar 66,4%. Religiusitas mampu memoderasi pengaruh *good amil governance* terhadap pencegahan fraud dengan nilai signifikan  $0,001 < 0,050$ ; dan religiusitas mampu memoderasi pengaruh manajemen risiko terhadap pencegahan fraud nilai signifikan  $0,002 < 0,050$ . Hasil uji koefisien determinasi setelah uji MRA atau uji interaksi moderasi sebesar 70,4%

**Kata Kunci :** *good amil governance, manajemen risiko, pencegahan fraud, religiusitas*

## ABSTRACT

*The purpose of this study to determine the effect of good amil governance and risk management on fraud prevention moderated religiosity variable. This research method uses quantitative methods. The population in this study is the governing body and executive Lazismu in East Java. The results stated that good amil governance has an effect on fraud prevention with a significant value of  $0.049 < 0.050$ ; risk management has an effect on fraud prevention with a significant value of  $0.000 < 0.050$ ; while the results of the coefficient of determination test before the MRA test or moderation interaction test was 66.4%. Religiosity was able to moderate the influence of good Amil governanve on fraud prevention with a significant value of  $0.001 < 0.050$ ; and religiuistas was able to moderate the influence of risk management on fraud prevention with a significant value of  $0.002 < 0.050$ . The result of determination coefficient test after MRA test or moderation interaction test is 70.4%*

**Keywords :** *good amil governance, risk management, fraud prevention, religiosity*