

## ABSTRACT

*Name* : Felicia Efendy

*Study Program* : 12210011

*Title* : *Detection Analysis of Fraud Cases in the Opportunity Aspect of Fraud Based on the Fraud Triangle Model: A Case Study of Fraudulent Disbursement Schemes at PT. X.*

*This study analyzes the detection of fraud cases using the aspect of Fraud Opportunity based on the Fraud Triangle Theory. This study investigates fraudulent disbursement schemes at PT. X. The research method involves data collection through interviews with relevant parties, document analysis, and a review of literature related to the Fraud Triangle. This study utilizes five components of internal control as the explaining variables to account the only explained variable which is fraudulent disbursement. Those five elements of control embedded in this research model are control environment, risk assessment, control activities, information and communication, and monitoring and evaluation. The research results are expected to provide a deep understanding of the internal control deficiency that causes fraud, particularly in fraudulent disbursement schemes. The conclusion of this research is expected to improve the quality of the internal control system in order to reduce fraud risk in the future.*

**Keywords** : *Fraud, Fraudulent Disbursement, Fraud Triangle, Internal Control , Opportunity*