

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh penerapan *reward and punishment* dan *job rotation* terhadap *fraud*. Penelitian ini merupakan sebuah penelitian eksperimen dengan menggunakan desain eksperimen *2x2 between subjects*. Populasi dalam penelitian ini adalah karyawan beberapa bank yang sudah memiliki pengalaman kerja minimal 1 tahun. Teknik pengambilan sampel menggunakan metode *purposive sampling* dengan total sampel penelitian sebanyak 78 partisipan. Pemilihan sampel akhir yang memenuhi kriteria berjumlah 66 partisipan. Pengujian hipotesis dalam penelitian ini menggunakan alat uji *Analysis of Variance* (ANOVA). Metode analisis *One Way Anova* digunakan untuk menguji hipotesis 1 dan 2, serta *Two Way Anova* digunakan untuk menguji hipotesis 3 dengan menggunakan program SPSS 15.0.

Hasil penelitian menunjukkan bahwa *reward and punishment* berpengaruh terhadap *fraud* dan variabel *job rotation* juga berpengaruh terhadap *fraud*. Ketiga variabel tersebut secara bersama-sama mampu mengurangi tindakan *fraud* dengan lebih efektif.

Kata kunci: *Reward and Punishment, Job Rotation, Fraud*.

## **ABSTRACT**

*The purpose of this research is to examine the influence of implementation reward and punishment and job rotation on fraud. This study is experimental research using experimental design 2x2 between subjects. The populations in this research are employees of some banks already have work experience at least 1 year. Sampling technique used Purposive Sampling method with the total sample as many as 78 participants. Selection of the final sample that meets the criterion amounted to 66 participants. Testing the hypothesis in this study using test equipment Analysis of Variance (ANOVA). One Way Anova analysis method was used to test hypothesis 1 and 2, and Two Way Anova analysis method was used to test hypothesis 3 by using SPSS program 15.0.*

*The results showed that the reward and punishment influence on fraud and variable job rotation also influence on fraud. These three variables are jointly able to reduce fraud action more effectively.*

*Key Words: Reward and Punishment, Job Rotation, Fraud*