

ABSTRACT

Fraud is an activity that could negatively affect a company. PT XYZ's main activity is to distribute goods from the factory to the hands of the consumers. However, PT XYZ experienced losses caused by some of their own fraudulent employee. PT XYZ experienced losses caused by their own salesman with the practice of invoice fraud, faking the order process for ordering or shipping goods. Thus resulting the organization hundreds of million rupiah of losses in less than a year. In carrying out business and performing day-to-day operations, the organization has not yet implemented the ISO 9001:2015 quality management system. Therefore no risk management of fraud to prevent the risks to occur.

This research starts by identifying risks as well as the business existing related to the sales and shipping process where the risks had already occur. Requirement from ISO 9001:2015 specifically 6.1 clause is used in this research to recognize gaps between the international standards and the existing condition. By doing so, this research found that the outcome is the organization has not yet satisfy the ISO 9001:2015 quality management system 6.1 clause requirement. The fraud risk management follows afterwards to identify the risks, taking into consideration the factors from fraud triangle theory. Resulting in 3 identified risks that likely causing the losses, the identified risks in that case used as an input for designing a prevention and mitigation of the risks.

Result from this research would be procedure used by the salesman in undertaking the ordering and shipping process to the consumer. Additionally, this research proposed procedure and support forms to plan the travel of the salesman to control and monitor the salesman thus hoping to lowering or preventing the fraud risk.

Keywords : Fraud Risk, ISO 9001:2015, Fraud Risk Management, Salesman, Prosedur.