ABSTRACT

BPO (Business Process Outsource) companies play an important role in facilitating non-core services for large companies, including technology infrastructure management, customer service, as well as business process administration. With increasingly rapid digitalization post-pandemic, BPO companies have become an integral part of the business ecosystem in Malaysia.

Theory and previous research are the basic basis for making this research which is explained in each variable which is divided into endogenous, exogenous and moderation.

This type of research uses descriptive explanatory research. Furthermore, this research uses a quantitative research methodology, where by using quantitative methods, predetermined variables and hypotheses will be tested. This research has novelty by presenting a comprehensive analysis of how factors such as outsourcing strategies, data security, fraud risk management, cyber threats with the Good Corporate Governance as mediation and how influencing to operational performance of BPO companies in Malaysia.

This study concludes that strengthening effective outsourcing strategies, enhancing data security, optimizing fraud risk management, and mitigating cyber threats are crucial factors in improving operational performance and realizing good corporate governance in the Malaysian BPO industry. These findings contribute practically to companies and theoretically to the development of risk management and corporate governance studies in the digital era.

Keywords: *BPO Companies, Quantitative, Outsourcing Strategy.*