

## **ABSTRACT**

*This research aims to examine and analyze the influence of risk management, top management support, information technology utilization, and internal audit activities on fraud prevention. The dependent variable in this study is fraud prevention, while the independent variables are risk management, top management support, information technology utilization, and internal audit activities. The population of this study is internal auditors of rural banks (BPR) across Central Java. The method used for sampling in this research is purposive sampling, and 136 samples of internal auditors of rural banks across Central Java were obtained. This research utilizes data analysis methods using SmartPLS 4.0 software with a Structural Equation Modeling (SEM) approach. The test results show that all factors used as independent variables in this study have a positive and significant impact on fraud prevention.*

***Keywords: fraud prevention, risk management, top management support, information technology utilization, internal audit activities.***