

ABSTRACT

The purpose of this research is to investigate the effect of internal control and anti-fraud awareness on fraud prevention effectiveness at PT. Pegadaian (Persero) in Semarang. The independent variable are internal control and anti-fraud awareness with fraud prevention effectiveness as dependent variable.

This research used primary data with questionnaires as research instrument distributed to total of 250 employees as population. Of the total respondents only 80 respondents completed and returned the questionnaires and were used as sample. Data were then analyzed using descriptive statistic analysis, data quality test, classical assumption test, and hypothesis test.

The research findings indicate that internal control and anti-fraud awareness have a significant positive effect on the effectiveness of fraud prevention. The company should consider good internal control and anti-fraud awareness as the main method to prevent the company from frauds.

Keywords: internal control, anti-fraud awareness, fraud prevention effectiveness