

ABSTRACT

THE EFFECT OF INTERNAL AUDITOR ON FRAUD DETECTION AND FRAUD PREVENTION (Empirical Study At The District / City Inspectorate in Central Java Province)

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This study aims to determine whether the effectiveness of internal auditors partially or simultaneously affects the detection and prevention of fraud. This research is expected to provide knowledge about internal auditors with fraud detection and prevention.

This type of research is an empirical study at the district / city inspectorate office in Central Java. The data used are primary data in the form of a questionnaire distributed to employees of the district / city inspectorate who work as internal auditors. There were 216 questionnaires distributed to respondents and 204 returned questionnaires. This study used a quantitative approach using descriptive analysis, average analysis (mean) and using simple linear regression analysis with additional validity and reliability tests. This study also used testing classical assumptions and hypothesis testing in the form of t statistical tests, F tests and the coefficient of determination.

The results showed that the effectiveness of internal auditors had a positive effect on efforts to detect fraud and prevent fraud. Thus, the better the effectiveness of the internal auditors, the more effective detection and prevention efforts will be.

Keywords : internal auditor, prevention fraud, detection fraud