

ABSTRACT

Kurnia Putri Sholeha (2021), The Effect of Internal Audit, Internal Control, and Compensation Suitability toward Fraud Prevention on BRI Bangkalan Branch Office. Under the guidance of Dr. Bambang Haryadi, S.E., M.Si., Ak., CA., CFA.

This study aims to determine the effect of internal audit, internal control, and compensation suitability on fraud prevention at BRI Bangkalan Branch Office. The type of research used is quantitative research. The research population is the employees of BRI Bangkalan Branch Office. The sample in this study was 32 respondents with a sampling technique using purposive sampling. Data were obtained from distributing questionnaires to respondents. The data analysis technique used to test the effect of the independent variable on the dependent variable is multiple linear regression. The results of the study showed that internal audit, internal control, and compensation suitability had an effect on fraud prevention. The coefficient of determination is 0.915, which can be concluded that the independent variable in the study can explain the dependent variable of 91.5%, while the remaining 8.5% is explained by other variables outside the research model.

Keywords: *fraud prevention, internal audit, internal control, compensation suitability.*

ABSTRAK

Kurnia Putri Sholeha (2021), Pengaruh Audit Internal, Pengendalian Internal, dan Kesesuaian Kompensasi terhadap Pencegahan Kecurangan pada BRI Kantor Cabang Bangkalan. Di bawah bimbingan Dr. Bambang Haryadi, S.E., M.Si., Ak., CA., CFrA.

Penelitian ini bertujuan untuk mengetahui pengaruh audit internal, pengendalian internal, dan kesesuaian kompensasi terhadap pencegahan kecurangan pada BRI Kantor Cabang Bangkalan. Jenis penelitian yang digunakan adalah penelitian kuantitatif. Populasi penelitian adalah pegawai BRI Kantor Cabang Bangkalan. Sampel dalam penelitian sebanyak 32 responden dengan teknik pengambilan sampel menggunakan *purposive sampling*. Data diperoleh dari penyebaran kuesioner kepada responden. Teknik analisis data yang digunakan untuk menguji pengaruh variabel independen terhadap variabel dependen yaitu uji regresi linier berganda. Hasil penelitian menunjukkan bahwa audit internal, pengendalian internal, dan kesesuaian kompensasi berpengaruh terhadap pencegahan kecurangan. Besaran koefisien determinasi sebesar 0,915 sehingga dapat disimpulkan variabel independen dalam penelitian dapat menjelaskan variabel dependen sebesar 91,5%, sedangkan sisanya sebesar 8,5% dijelaskan oleh variabel lain di luar model penelitian ini.

Kata kunci: pencegahan kecurangan, audit internal, pengendalian internal, kesesuaian kompensasi.