

ABSTRACT

The purpose of this study was to determine the effect of professionalism of internal auditors and whistleblowing system actions on prevention of fraud (fraud) at PT PLN (Persero) Internal Control Unit (SPI) Inspectorate of West Java. The sample in this study were 43 respondents.

The research method used is descriptive and verification. Data collection techniques carried out were questionnaire dissemination. The data analysis method used is multiple linear regression analysis, multiple correlation analysis, coefficient of determination and hypothesis testing.

The results showed that the professionalism of internal auditors, and the whistleblowing system of PT PLN (Persero) Internal Supervisory Unit (SPI) West Java Inspectorate. has an influence of 70% on improving fraud prevention. Judging from the coefficient of partial determination of the professionalism of internal auditors to influence the prevention of fraud (fraud). amounting to 51.7%. While the whistleblowing system has an effect on the prevention of fraud 18.2%.

Keywords: professionalism of internal auditors, whistleblowing system , fraud prevention