

ABSTRACT

This study aims to examine and analyze the effect of the Whistleblowing System Implementation and the Effectiveness of Internal Audit on Fraud Prevention and Its Impact on Audit Opinions. The sample in this study was the entire auditor in the Internal Audit Unit (SPI) Unit at PT Kereta Api Indonesia (Persero). The method used in this research is descriptive and verification methods. Data collection techniques are carried out through primary data by distributing questionnaires.

The statistical analysis used in this study is the validity test, reliability test, normality test, path analysis, correlation coefficient, and determination coefficient.

Based on the results of research conducted on the first sub-structure model, it can be seen that the magnitude of the effect of the implementation of the whistleblowing system and the effectiveness of internal auditing is 40.2% and the remaining 59.8% is influenced by other factors not examined. Whereas partially the magnitude of the effect of the implementation of the whistleblowing system on fraud prevention was 18.2%, the effectiveness of internal audit on fraud prevention was 23.6%.

The results of research conducted on the second sub-structure model show fraud prevention on audit opinion by 18.7%, then the magnitude of the effect of the implementation of the whistleblowing system on audit opinion through fraud prevention by 18.4%, and the effectiveness of internal audit on opinion auditing through fraud prevention by 14.4%.

Keywords: Implementation of Whistleblowing System, Internal Audit Effectiveness, Fraud Prevention, Audit Opinion.