

ABSTRACT

This study aims to determine and analyze how much influence the effectiveness of internal audit and whistleblowing system has on fraud prevention. The sample of this research is the internal auditor who works at the Rural Bank in Bandung Regency. The method used in this research is descriptive and verification method. Data collection techniques were carried out through primary data by distributing questionnaires.

Statistical analysis used in this research is validity test, reliability test, hypothesis testing, correlation coefficient analysis, simple linear regression analysis, and coefficient of determination analysis. The population in this study was 44 people, while the sampling technique used was simple random sampling.

The results of the writing show that partially there is an effect of the effectiveness of internal audit and whistleblowing system on fraud prevention. The magnitude of the effect of the effectiveness of internal audit on fraud prevention is 48.4% and the influence of the whistleblowing system on fraud prevention is 41.8%.

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